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# Treasury Financial Manual

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Transmittal Letter No. 630

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revised I TFM 2-4700, Agency Reporting Requirements for the *Financial Report of the United States Government*. This chapter describes how agencies provide data for the *Financial Report of the United States Government* using the Governmentwide Financial Report System and the Federal Agencies' Centralized Trial-Balance System. It also includes the Financial Management Service's fiscal 2006 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s).

## 2. Page Changes

### Remove

I TFM 2-4700 (T/L 623)

### Insert

I TFM 2-4700

## 3. Effective Date

This transmittal letter is effective immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910

Date: June 30, 2006

Kenneth R. Papaj  
Commissioner

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# Treasury Financial Manual

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A-2006-06

September 2006

## ANNOUNCEMENT

**Subject: Revised TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government* (T/L 630)**

This announcement informs agencies that TFM Volume I, Part 2, Chapter 4700, has been amended. The revisions affect only the following agencies that report social insurance data:

- U.S. Social Security Administration
- United States Department of Health and Human Services
- U.S. Railroad Retirement Board
- U.S. Department of Labor

Users may access, or download, revised TFM Volume I, Part 2, Chapter 4700 and appendices, issued under Transmittal Letter No. 630 and dated June 30, 2006, at the following Web site: <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>. Refer to the Summary of Changes to the Statement of Social Insurance, Notes and Other Data Notes, for revision details.

Direct questions concerning this announcement to:

Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910

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**TFM 2-4700 Agency Reporting Requirements for the Financial Report  
of the United States Government  
Summary of Changes**

**TFM Chapter**

| <u>Section Item</u> | <u>Revision</u>   | <u>Change</u>   |
|---------------------|---|---|
| 4701                | Scope and Applicability   | Updated   |
| 4703                | Definition of Terms   | Revised   |
| 4704                | Figure 2  | Updated FR Key Processing Dates                       |
| 4705                | Closing Package Requirements  | Updated   |
| 4705.10             | GFRS System Access  | Updated   |
| 4705.15             | GFRS Reportable Data  | Updated The Closing Package                           |
| 4705.20             | Reclassifications of Verifying Agencies' Financial Statements                 | Revised<br>Added Earmarked Funds and Social Insurance |
| 4705.25             | Special Basis of Accounting   | Revised   |
| 4705.30             | Federal Trading Partner Note  | Revised Title   |
| 4705.40             | GFRS Notes  | Updated   |
| 4705.50             | CFO Verification of Closing Package Data                                      | Updated   |
| 4705.55             | Audit Requirements for the Closing Package                                    | Updated   |
| 4705.60             | Legal Representation Letter Process   | Updated   |
| 4705.62             | Other Required Information  | Added   |
| 4705.65             | Yearend Intragovernmental Reconciliation Process                              | Updated   |
| 4705.70             | CFO Procedures for Intragovernmental Activity/Balances                        | Updated   |
| 4705.75             | IG Agreed-Upon Procedures For Federal Intragovernmental Activity and Balances | Revised   |
| 4706.10             | Intragovernmental Activity/Balances Reconciliation Requirements Authority     | Revised   |

| <u>Section Item</u> | <u>Revision</u>  | <u>Change</u>   |
|---------------------|--|---|
| 4706.15             | Federal Intragovernmental Transactions Accounting Policies Guide | Updated   |
| 4706.20             | Intragovernmental Fiduciary Confirmation System                  | Updated   |
| 4706.30             | Quarterly Intragovernmental Transactions Reconciliation Process  | Updated Agency "F" Transactions Submission, Agency Quarterly Status of Disposition Certification, Detailed Quarterly Status of Disposition Certification Instructions and Reporting Agency's Explanation of Reporting |
| 4707.15             | FACTS I System Access  | Revised   |
| 4707.20             | FACTS I Reportable Data  | Updated Master Appropriation File (MAF), Adjusted Trial Balance (ATB), Trust Fund Accounts, and Allocation Transfer of Appropriations   |
|                     | CONTACTS   | Updated   |

**Appendix 1 Reclassified Financial Statement Line Item Descriptions Reclassified Balance Sheet:**

|          |         |
|----------|---------|
| Line 9   | Revised |
| Line 9.1 | Added   |
| Line 9.2 | Added   |
| Line 9.3 | Added   |
| Line 10  | Revised |
| Line 11  | Revised |

**Appendix 1 Balance Sheet Line Item Descriptions**

|          |  |
|----------|--|
| Line 6.2 | Revised  |
| Line 6.3 | Revised  |
| Line 7.1 | Updated  |
| Line 9.1 | Added  |
| Line 9.2 | Added  |
| Line 9.3 | Added  |
| Line 10  | Updated and revised Calculation to (sum of 9.1 thru 9.3) |
| Line 11  | Updated and revised Calculation to (sum of 8+10)         |

**Appendix 1 Reclassified Statement of Net Cost:**

|          |   |
|----------|---|
| Line 5.7 | Deleted Other costs (without reciprocals) |
|----------|---|

**Appendix 1 Statement of Net Cost Line Item Descriptions**

|          |   |
|----------|---|
| Line 5.6 | Updated                                   |
| Line 5.7 | Deleted Other Costs (without reciprocals) |

| <u>Section Item</u> | <u>Revision</u> | <u>Change</u>   |
|---------------------|-----------------|---|
|                     | Line 6          | Updated and revised Calculation to (sum of 5.1 through 5.6) |
|                     | Line 10.5       | Updated   |

#### Appendix 1 Statement of Changes in Net Position

|           |                             |
|-----------|-----------------------------|
| Line 1.0  | Revised                     |
| Line 1.1  | Added                       |
| Line 1.2  | Added                       |
| Line 1.3  | Added                       |
| Line 7.5  | Deleted Appropriations Used |
| Line 10.0 | Revised                     |
| Line 10.1 | Added                       |
| Line 10.2 | Added                       |
| Line 10.3 | Added                       |
| Line 11   | Added                       |

#### Appendix 1 Statement of Changes in Net Position Line Item Descriptions

|           |   |
|-----------|---|
| Line 1.0  | Revised   |
| Line 1.1  | Added   |
| Line 1.2  | Added   |
| Line 1.3  | Added   |
| Line 6.2  | Updated and revised title to (corresponds to RC 05 and RC 06) |
| Line 7.5  | Deleted Appropriations Used                                   |
| Line 7.7  | Updated   |
| Line 7.8  | Updated   |
| Line 9    | Added   |
| Line 10.0 | Revised   |
| Line 10.1 | Added   |
| Line 10.2 | Added   |
| Line 10.3 | Added   |
| Line 11   | Added   |

#### Appendix 2 Financial Statements Reclassifications

|                                      |   |
|--------------------------------------|---|
| Balance Sheet                        | Updated R-2 Closing Package Line Item<br>Updated R-12 Closing Package Line Item<br>Updated R-14 Agency and Closing Package Lines<br>Updated R-15 Agency and Closing Package Lines |
| Statement of Net Cost                | Deleted Other Costs Without Reciprocals<br>Deleted Other Revenue Without Reciprocals  |
| Statement of Changes in Net Position | Updated R-18 Agency and Closing Package Lines<br>Updated R-20 Closing Package Line  |

| <u>Section Item</u>  | <u>Revision</u> | <u>Change</u>                          |
|--|-----------------|--|
| <b>Appendix 3 Financial Report (FR) Notes and Instructions</b> |                 |  |
| Introduction   |                 | Updated                                |
| Note 1   | Text Data       | Updated                                |
| Note 2   | Section A, B    | Updated                                |
| Note 3   | Line Item Notes | Updated                                |
| Note 4A  |                 | Updated also includes Line Item Notes  |
| Note 4B  |                 | Updated also includes Line Items Notes |
| Note 5   |                 | Updated                                |
| Note 6   |                 | Updated                                |
| <b>Appendix 3 Financial Report Notes and Instructions</b>      |                 |  |
| Note 7   |                 | Updated                                |
| Note 8   |                 | Updated also includes Line Item Notes  |
| Note 9   |                 | Updated                                |
| Note 10A   |                 | Updated                                |
| Note 10B   |                 | Updated                                |
| Note 11  |                 | Updated also includes Line Item Notes  |
| Note 12  |                 | Updated                                |
| Note 13  |                 | Updated                                |
| Note 14  |                 | Title Change<br>Updated                |
| Note 15  |                 | Updated                                |
| Note 16  |                 | Title Change<br>Updated                |
| Note 17  |                 | Updated                                |

| <u>Section Item</u>   | <u>Revision</u>              | <u>Change</u>  |
|---|------------------------------|--|
| Note 18   |                              | Updated  |
| Note 19   |                              | Updated and Deleted Section E  |
| Note 20   |                              | Revised  |
| Note 21   |                              | Updated  |
| Note 22   |                              | Added  |
| Note 23   |                              | Added  |
| Note 24   |                              | Added  |
| Note 25   |                              | Added  |
| Note 26   |                              | Added  |
| <b>Appendix 4 Other Financial Report Notes and Instructions</b> |                              |  |
| Stewardship Land (Former Note #4)                               |                              | Deleted-entire note, information now part of Appendix 3, Note 25                               |
| Heritage Assets (Former Note #5)                                |                              | Deleted-entire note, information now part of Appendix 3, Note 26                               |
| Note 1  |                              | Updated  |
| Note 2  |                              | Updated  |
| Note 3  | Other Text Data              | Revised  |
| Note 4  | Sections A-G                 | Revised Note number, former Note 6<br>Deleted-information now part of Appendix 3, Note 23, 24  |
|   | Other Text Data-Section A-F  | Deleted-information now part of Appendix 3, Note 23, 24  |
|   | Other Text Data-Section G, H | Added  |
| Note 5  |                              | Revised Note number, former Note 7<br>Updated  |
| Note 6  | Sections A, B                | Revised Note number, former Note 8<br>Deleted- information now part of Appendix 3, Note 23, 24 |
|   | Section C-K                  | Updated  |
|   | Other Text Data              | Revised  |
| Note 7  | Sections A, B                | Revised Note number, former Note 9<br>Deleted-information now part of Appendix 3, Note 23, 24  |
|   | Section C-N                  | Updated  |

| <u>Section Item</u> | <u>Revision</u> | <u>Change</u>   |
|---------------------|-----------------|---|
|                     | Section O       | Revised   |
|                     | Section P-R     | Revised   |
| Note 8              |                 | Revised Note number, former Note 10                     |
|                     | Section A-E     | Updated, former Section A-E                             |
|                     | Other Text Data | Updated   |
| Note 9              |                 | Revised Note number, former Note 11                     |
|                     | Section A-D     | Updated   |
|                     | Section E, F    | Deleted-information now part of Appendix 3, Note 23, 24 |
|                     | Other Text Data | Deleted-information now part of Appendix 3, Note 23, 24 |
| Note 10             |                 | Revised Note number, former Note 12                     |
|                     | Sections A-E    | Revised   |
| Note 11             |                 | Revised Note number, former Note 13                     |
|                     | Sections A-E    | Updated   |
| Note 12             |                 | Revised Note number, former Note 14                     |
|                     |                 | Updated   |
| Note 13             |                 | Revised Note number, former Note 15                     |
|                     |                 | Updated   |
| Note 14             |                 | Revised Note number, former Note 16                     |
|                     |                 | Updated 'Other Data'                                    |
| Note 15             |                 | Revised Note number, former Note 17                     |
|                     |                 | Updated   |
| Note 16             |                 | Revised Note number, former Note 18                     |
|                     |                 | Revised   |
| Note 17             |                 | Added   |

#### **Appendix 5 Federal Trading Partner Department Codes for GFRS and FACTS I**

##### Trading Partner Code Crosswalk

|            |         |
|------------|---------|
| GFRS Codes | Revised |
|------------|---------|

|               |         |
|---------------|---------|
| FACTS I Codes | Revised |
|---------------|---------|

#### **Appendix 6 Reciprocal Categories Crosswalk to Financial Statements**

##### Reciprocal Categories Crosswalk to Financial Statements

|             |                                   |
|-------------|-----------------------------------|
| Category 29 | Deleted SOCNP-Appropriations used |
|-------------|-----------------------------------|

| <u>Section Item</u> | <u>Revision</u>   | <u>Change</u>   |
|---------------------|---|---|
| <b>Appendix 7</b>   | <b>Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts</b> |   |
|                     | Reciprocal Categories USSGL Accounts  |   |
|                     | Category 6  | Revised   |
|                     | Category 22   | Revised   |
|                     | Category 24   | Revised   |
|                     | Category 29   | Deleted accounts 1010, 2170, 2179, 2950, 6720, 8801                 |
| <b>Appendix 8</b>   | <b>FY 2006 CFO Representations for Federal Intragovernmental Activity and Balances</b>  |   |
|                     |   | Revised   |
| <b>Appendix 9</b>   | <b>Budget Subfunction (BSF) Codes</b>   |   |
|                     |   | Updated – Code 901<br>Added – Code 909 – Other Investment Income    |
| <b>Appendix 10</b>  | <b>Quarterly IRAS “F” Data File Submission – Description and Formats</b>  |   |
|                     |   | Revised - Other Required Information to Accompany Agency Submission |
|                     |   | Updated – Processing Notes  |
|                     |   | Revised – Duplicate Partner Code Identifier (DPCI)                  |
| <b>Appendix 11</b>  | <b>Fiscal 2006 U.S. Government Standard General Ledger Chart of Accounts</b>  |   |
|                     |   | Updated   |
| <b>Appendix 12</b>  | <b>FY 2006 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances</b>                               |   |
|                     |   | Revised   |

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## NOTES

**Note 23: Statement of Social Insurance**

- Identified that the data for each of four prior years (2005, 2004, 2003, and 2002) in the statement is unaudited.

**Note 24: Social Insurance**

## Section A: Trust Fund Balances

- Identified that the data for each of four prior years (2005, 2004, 2003, and 2002) is unaudited.

## Section B: Social Security Demographic Assumptions

- Deleted the years “2007 and 2030+”
- Added years “2030, 2040, 2050, 2060, 2070, and 2080”

## Section C: Social Security Economic Assumptions

- Deleted the years “2007 and 2030+”
- Deleted “Productivity, total economy” as an assumption
- Added years “2030, 2040, 2050, 2060, 2070, and 2080”
- Added the following economic assumptions:
  - Average annual wage in covered employment (percent change)
  - Total employment (percent change)
  - Real GDP (percent change)

## Section D: Medicare Demographic Assumptions

- Deleted the years “2007 and 2030+”
- Deleted “Life expectancy at birth-male” and “Life expectancy at birth-female” as assumptions
- Added years “2030, 2040, 2050, 2060, 2070, and 2080”

## Section E: Medicare Economic Assumptions

- Deleted the years “2007 and 2030+”
- Deleted “Productivity, total economy (percent)” as an assumption
- Added years “2030, 2040, 2050, 2060, 2070, and 2080”
- Added the following economic assumptions:
  - Average annual wage in covered employment (percent change)
  - Real GDP (percent change)
  - Per beneficiary cost –HI (percent change)
  - Per beneficiary cost – SMI Part B (percent change)
  - Per beneficiary cost –SMI Part D (percent change)
- Changed “Average annual interest rate (percent)” to “Real Average annual interest rate (percent)”

## Section F: Other Social Security and Medicare Demographic and Economic Assumptions Information

- Deleted assumptions for 2080 that are now being collected in sections B, C, D, and E.
- Moved other lines to Required Supplemental Information (RSI)

## Section G: Other Social Security and Medicare Related Information

- Moved this section to RSI

## Section H: Railroad Retirement Economic Assumptions

- Adjusted the section to reflect only one base level of assumptions.

## Section I: Other Railroad Retirement Assumptions Information

- Moved one item to RSI

## Section J: Information Related to National Railroad Retirement Investment Trust (NRRIT)

- Added “(to be completed by NRRIT only)” as part of the section title

## Section K: Other Related Railroad Retirement Information

- Moved this section to RSI

## Section L: Black Lung Demographic and Economic Assumptions

- Deleted the current assumptions and added the following economic assumptions:
  - Tax rate per tons of underground-mined coal (dollar)
  - Tax rate per tons of underground-mined coal (dollar)
- Changed the years for the assumptions to “from 2006-2040”

## Section M: Black Lung Economic Assumptions

- Changed the years for the assumptions
- Deleted “Tax rate and “Medical Costs assumptions
- Added the following economic assumptions:
  - Lowest future benefit rate increases (percent)
  - Highest future benefit rate increases (percent)
  - Lowest medical cost rate increases (percent)
  - Highest medical cost rate increases (percent)
  - Caps of sales price (percent)

## Section N: Other Black Lung Information Related to Outstanding Repayable Advances

- Moved this section to RSI

## Section O: Other Black Lung Program Information

- Added the following lines:
  - Lowest interest rate on new borrowings
  - Highest interest rate on new borrowings
  - Interest rate used to discount all of the projections

## Text Data:

- Moved multiple questions on SSA, HI, Medicare, and Railroad Retirement to RSI
  - Added some questions for Black Lung

**OTHER DATA NOTES - Required Supplemental Information****Note 5: Social Security**

## Section J: Other Social Security Related Information

- Added 2 lines from Note 24

## Section K: Other Social Security

- Added new section - from Note 24, Section G

## Text Data:

- Added questions from Note 24

**Note 6: Medicare**

## Section S: Other Medicare

- Added new section - from Note 24, Section G

## Text Data:

- Added questions from Note 24

**Note 7: Railroad Retirement**

## Section F: Other Railroad Retirement Assumptions Information

- Added new section – from Note 24, Section I

## Section G: Other Related Railroad Retirement Information

- Added new Section - from Note 24, Section K

## Text Data:

- Added questions from Note 24

**Note 8: Black Lung**

## Section D: Present Value of Estimated Black Lung Program Expenditures in Excess of Income Under Various Assumptions

- Deleted the entire section

## Section E: Present Value of Estimated Black Lung Program Expenditures in Excess of Income Under Various Assumptions - Used

- Deleted the entire section

## Section D: Other Black Lung Information Related to Outstanding Repayable Advances

- Added new section – from Note 24, Section N

## Text Data:

- Added question from Note 24

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**Part 2—Chapter 4700**

# **AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT**

**This chapter describes how agencies provide data for the *Financial Report of the United States Government* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS's) fiscal 2006 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balances (ATBs).**

## **Section 4701—Scope and Applicability**

All agencies must provide FMS with required fiscal yearend data that will be used to prepare the FR. All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via GFRS and FACTS I. All nonverifying agencies must submit FACTS I ATB data and must complete GFRS Notes and Other FR Data. In addition, verifying agencies still are required to submit FACTS I ATB data to FMS, although FMS will not use this information to prepare the FR.

GFRS uses a Closing Package methodology that has been developed to:

- Capture each agency's Closing Package information and link the agencies' comparative, audited consolidated, department-level financial statements to the FR;

AND

- Resolve material deficiencies identified by the Government Accountability Office (GAO).

The Chief Financial Officer (CFO) of each verifying agency must prepare and submit the Closing Package data for fiscal 2005 and fiscal 2006 via GFRS at the

department level and must verify its consistency with the comparative, audited consolidated, department-level financial statements. The Inspector General (IG) of each verifying agency, except those agencies with a yearend other than September 30, must opine on the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements.

All agencies (verifying and non-verifying) must submit preclosing ATBs via the FACTS I Internet application on the Government On-Line Accounting Link System (GOALS) II. Agencies must submit their ATBs at the Treasury appropriation/fund group level using proprietary U.S. Government Standard General Ledger (USSGL) accounts (see Appendix 11). The ATB data from verifying agencies is a tool used to facilitate the Closing Package and is not used to prepare the FR.

GFRS compiles the information from the FACTS I submissions for non-verifying agencies into a set of "generic" financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit note data based on the amounts from the "generic" financial statements compiled in GFRS.

Reporting requirements in this chapter are grouped as follows:

- Section 4705 includes Closing Package requirements;
- Section 4706 includes intragovernmental requirements;

AND

- Section 4707 includes FACTS I requirements.

## **Section 4702—Authority**

Section 405 of the Government Management Reform Act of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

These mandates do not apply to the legislative and judicial branches of the Federal Government. However, Treasury

does encourage these entities to submit ATBs, GFRS Notes, and Other FR Data, as applicable.

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### Section 4703—Definition of Terms

**Adjusted Trial-Balance (ATB)**—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see Appendix 11).

**ATB Code**—The ATB code consists of a department, a bureau, and a 4-digit Treasury appropriation/fund group. This is a unique identifier code for a record in the Master Appropriation File (MAF).

**Attribute**—An attribute is a modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes included in Appendix 11 to further modify a USSGL account:

**A**—This is an attribute of a USSGL account balance that indicates the balance being reported is noncustodial.

**F**—This is an attribute of a USSGL account balance that results from transactions between Federal Government entities included in the FR. These often are referred to as “intragovernmental transactions.” The USSGL account reported on an ATB with attribute “F” must have a 2-digit partner code (see the department codes in Appendix 5) that identifies the trading partner at the department level.

**N**—This is an attribute of a USSGL account balance that results from transactions **not** with a Federal Government entity included in the FR.

**S**—This is an attribute of a USSGL account balance that indicates the balance being reported is custodial. The balance also is reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.

**T**—This is an attribute of a USSGL account balance that indicates the balance being reported is nonexchange revenue. Nonexchange revenue arises primarily from exercise of the Government’s power to demand payments from the public (for example, taxes, duties, fines, and penalties) but also includes voluntary donations and other inflows of resources arising from the Government’s power to demand payments.

**X**—This is an attribute of a USSGL account balance that indicates the balance being reported is exchange revenue. Exchange revenue arises when a Federal entity provides goods and services to the public or to another Federal entity for a price. Exchange revenue includes most user charges other than taxes. Another term for exchange revenue is “earned revenue.”

**Budget Functional Classification**—This system classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed.

Each 3-digit budget subfunction (BSF) code contained in the MAF represents a subfunction grouped under one of 19 functions. The Office of Management and Budget (OMB) groups each of the 19 functions under the five superfunctions presented in the *Budget of the United States Government*. Each ATB is associated with a single BSF identified in the MAF record. (See Appendix 9 for a list of valid BSFs.)

**Clearing Accounts**—Agencies use these accounts to temporarily hold general or special trust fund collections and disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. A fiscal year “F” preceding the last 4 digits

of the fund symbol identifies a clearing account.

**Closing Package**—This is a methodology designed to link agencies’ comparative, audited consolidated, department-level financial statements to the FR. The Closing Package is the data submitted by each verifying agency for inclusion in the FR.

**Deposit Fund Accounts**—Agencies use these accounts to hold the following:

- Money the Government has withheld from payment for goods or services provided;
- Deposits received from outside sources in cases where the Government acts solely as a banker, fiscal agent, or custodian;

AND

- Money the Government has withheld awaiting distribution based on a legal determination or an investigation.

**Financial Statement Template**—This template is a format defined by each agency based on its comparative, audited consolidated, department-level financial statement line items and USSGL crosswalks.

**Fund Account Symbol**—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification.

**Interdepartmental Balance**—This USSGL account balance results from a transaction between trading partners included in the FR that are not in the same department.

**Intradepartmental Balance**—This USSGL account balance results from a transaction between trading partners in the same department.

**Intragovernmental**—These transactions and/or balances result from business activities conducted by two different Federal Government entities included in

**Figure 1: Agencies Required To Verify and Submit a Closing Package and To Provide CFO Representations and IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances**

|   |   |                                      |
|---|---|--------------------------------------|
| Department of Agriculture                   | Department of Transportation                  | National Credit Union Administration |
| Department of Commerce                      | Department of the Treasury                    | National Science Foundation          |
| Department of Defense                       | Department of Veterans Affairs                | U.S. Postal Service                  |
| Department of Education                     | Agency for International Development          | Office of Personnel Management       |
| Department of Energy                        | Environmental Protection Agency               | Pension Benefit Guaranty Corporation |
| Department of Health and Human Services     | Export-Import Bank of the United States       | Railroad Retirement Board            |
| Department of Homeland Security             | Farm Credit System Insurance Corporation      | Securities and Exchange Commission   |
| Department of Housing and Urban Development | Federal Communications Commission             | Small Business Administration        |
| Department of the Interior                  | Federal Deposit Insurance Corporation         | Smithsonian Institution              |
| Department of Justice                       | General Services Administration               | Social Security Administration       |
| Department of Labor                         | National Aeronautics and Space Administration | Tennessee Valley Authority           |
| Department of State                         |   | U.S. Nuclear Regulatory Commission   |

the FR. Interdepartmental and intradepartmental are subsets of intragovernmental.

**Nonverifying Agencies**—Agencies not included in Figure 1.

**Probable Likelihood of Loss**—This term implies that the future event or events are more likely than not to occur, with the exception of pending or threatened litigation and unasserted claims. For the pending or threatened litigation and unasserted claims, the future confirming event or events are likely to occur. If a negative outcome is probable, the agency must record a liability on its books for the estimated amount of loss. The estimated liability may be a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, the amount is recognized. If a range is given, then the agency should book the lower end of the liability and disclose the range of possible loss in its notes to the financial statements. If no amount within the range is a better estimate than any other amount, the minimum amount in the range is recognized and the range and a description of the nature of the contingency should be disclosed in its notes. See Federal Accounting Standards Advisory Board

(FASAB) Statements of Federal Financial Accounting Standards (SFFAS) No. 5 and No. 12.

**Reasonably Possible Likelihood of Loss**—This term implies that the chance of the future event or events occurring is more than remote but less than probable. If it is reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made. See FASAB SFFAS No. 5 and No. 12.

**Reciprocal Category (RC)**—A reciprocal category is a set of Closing Package financial statement Federal line items that will be used to perform eliminations at the Governmentwide level (see Appendix 6).

**Reclassified Financial Statement**—A reclassified financial statement is a “generic” agency financial statement format used across the Government. Agencies “reclassify” or move amounts from their comparative, audited consolidated, department-level financial statement line items to the Closing Package reclassified financial statement

line items. For nonverifying agencies, these statements are system-generated using FACTS I ATB data.

**Remote Likelihood of Loss**—This term implies that the chance of the future event or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability or disclose a note. See FASAB SFFAS No. 5 and No. 12.

**Special Fund Receipt Accounts**—Agencies use these accounts for all collections earmarked by law for a specific purpose.

**Treasury Appropriation/Fund Group**—This 4-digit identifier corresponds to the Treasury account symbol found in the *Federal Account Symbols and Titles (FAST) Book*. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see subsection 4707.20c). The Treasury appropriation/fund group combines all fiscal years reported for each agency appropriation or fund account symbol.

**United States Standard General Ledger (USSGL) Data**—USSGL data are FACTS I ATB data that can be viewed in GFRS to assist agencies in completing their Closing Packages, and for non-verifying agencies to complete notes and other data. The financial data in the Closing Packages are based on the agencies’ comparative, audited consolidated, department-level financial statements. See the USSGL Web site at <http://www.fms.treas.gov/ussgl>.

**Verifying Agencies**—These agencies consist of 24 CFO Act agencies and 11 material other agencies.

See Figure 1 for the list of verifying agencies.

**Section 4704—FR Processing Key Dates**

See Figure 2, FR Processing Key Dates, for submission and reporting dates.

**Section 4705—Closing Package Requirements**

Verifying agencies must:

- Reclassify all line items and amounts on their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the Closing Package reclassified financial statement formats (see Appendix 2). Statement of Social Insurance information will be reported in GFRS Module GF006, FR Notes. Refer to subsection 4705.20 for details.
- List Closing Package line item amounts identified as Federal (items to be eliminated in the Governmentwide consolidation) by trading partner and amount (see Appendix 6).

| <b>Figure 2: FR Processing Key Dates</b>  |  |
|---|--|
| 08/28/06  | FACTS I MAF window opens.  |
| 08/29/06*   | Verifying agencies must submit interim legal representation letters and management schedules to GAO, the Department of Justice (DOJ), and FMS.   |
| 09/11/06  | For verifying and nonverifying agencies, window opens for Closing Package data submissions in GFRS for Modules GF001 to GF008.   |
| 09/19/06*   | Agencies’ FACTS I MAF submissions due date.  |
| 09/29/06  | Window opens for FACTS I ATB submissions.  |
| 10/06/06  | Intragovernmental Fiduciary Confirmation System (IFCS) window opens for fourth quarter 2006.   |
| 10/19/06*   | <ol style="list-style-type: none"> <li>1. Intragovernmental (“F” transactions) fourth-quarter 2006 agency data file due to FMS.</li> <li>2. IFCS window closes for fourth quarter 2006 (final).</li> </ol>   |
| 11/15/06*   | Verifying agencies must submit final legal representation letters and management schedules to GAO, DOJ, and FMS.   |
| 11/15/06*   | <ol style="list-style-type: none"> <li>1. CFO approval of the Closing Package is due for verifying agencies by midnight eastern standard time (e.s.t.).</li> <li>2. Window closes for FACTS I ATB submissions to FMS for nonverifying agencies at midnight e.s.t.</li> <li>3. GFRS Notes and Other FR Data submissions are due for nonverifying agencies at midnight e.s.t.</li> </ol> |
| 11/17/06*   | IG opinion on the Closing Package for verifying agencies, including the Trading Partner Note, is due by noon e.s.t.  |
| 11/20/06  | FMS issues Intragovernmental Reporting and Analysis (IRAS) reports based on the Closing Package data to agencies.  |
| 11/22/06*   | CFOs deliver a report containing CFO representations for Intragovernmental Activity and Balances with the completed <i>Closing Package Material Differences/Status of Disposition Certification Reports</i> to the agency IG, FMS, and GAO.  |
| 11/29/06  | FMS will generate and distribute the <i>Intragovernmental Comparative Closing Package Explanations of Differences Report</i> for fiscal 2006 to agencies and the agencies’ IGs.  |
| 11/30/06  | Window closes for FACTS I ATB submissions to FMS for verifying agencies at midnight e.s.t.   |
| 01/16/07*   | IGs deliver the <i>Agreed-Upon Procedures Report</i> related to intragovernmental activity and balances to the agency CFO, FMS, and GAO.   |
| *Represents the “no later than date.” Agencies should submit data as early as possible. |  |

**Figure 3: Closing Package Process**

| GFRS Module              | GF002  |   | GF003  |   | GF004                                    |   | GF006                                   |   | GF007   |   | GF008   |
|--------------------------|--|---|--|---|--|---|---|---|---|---|---|
| Title of Module          | Agency's comparative, audited consolidated, department-level financial statements  | → | Reclassify agency's financial statements to Closing Package format.      | → | Federal Trading Partner Note             | → | Notes to the FR Financial Statements    | → | Other Data  | → | Completions and Approvals   |
| Action                   | Balance Sheet Statement of Net Cost Statement of Changes in Net Position/ Income Statement Statement or Note on Custodial Activity |   | Balance Sheet Statement of Net Cost Statement of Changes in Net Position |   | Federal Trading Partner Department Codes |   | Predefined notes to the Closing Package |   | Examples: Stewardship Deferred Maintenance Tax Burden |   | Agency CFO will review and certify and IG will issue an opinion on the reclassified statements notes, including the Federal Trading Partner Note. |
| Additional TFM Reference |  |   | Appendix 2   |   | Appendix 5                               |   | Appendix 3                              |   | Appendix 4  |   |   |

- Report notes dependent upon the Reclassified Balance Sheet line items and other notes required in the FR (see Appendix 3).
- Disclose other information not contained in the primary FR financial statements and notes required to meet the standards promulgated by FASAB (see Appendix 4).
- Provide explanations for any data that has changed by the established threshold or more between fiscal 2005 and fiscal 2006, and also between fiscal 2005 as reported in fiscal 2006 and fiscal 2005 reported last year, as required by GFRS.
- Provide to FMS an electronic copy of the draft financial statements when the draft is provided to OMB.
- Contact FMS or be contacted by FMS to determine reporting procedures for any adjustments to their Closing Package data after November 15, 2006.

**4705.10—GFRS System Access**

The GFRS Internet application on GOALS II requires a user ID and password. The address for the GFRS Internet application on GOALS II is <https://fmsapps.treas.gov/ias>.

Agencies can apply for a user ID and password by submitting a GOALS II Enterprise System Access Request (ESAAS) Form. Contact the GWA Customer Assistance Group for information at 202-874-8270.

**4705.15—GFRS Reportable Data**

**4705.15a—Preparation of Financial Statement Template**

Verifying agencies must submit, via GFRS, the USSGL crosswalk logic to the comparative, audited consolidated, department-level Balance Sheet, Statement of Changes in Net Position, Statement of Net Cost/Income Statement, and Statement or Note on Custodial Activity (if applicable).

**4705.15b—The Closing Package**

Figure 3 depicts the Closing Package process. FMS will use the agencies' Closing Packages to prepare the FR.

CFOs of the verifying agencies and nonverifying agencies must submit all Closing Package data via the GFRS Internet application on GOALS II to FMS by midnight November 15, 2006, for fiscal 2006 reporting. See Figure 2.

**4705.20—Reclassification of Verifying Agencies' Financial Statements**

Verifying agencies must enter and reclassify their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the formats in the three Closing Package statements presented in Appendix 1, Reclassified Financial Statements and Line Item Descriptions. Appendix 1 describes the Closing Package financial statement line items. Appendix 2 includes examples of how to reclassify agency line items to the Closing Package format.

These descriptions provide guidance when reclassifying amounts from agency line items to Closing Package line items. FMS requires that agencies include two line items on the Statement of Net Cost or the Income Statement to facilitate the reclassification of this statement, “Total Gross Cost” and “Total Earned Revenue.” These lines are the sum of all program lines for “Gross Cost” and “Earned Revenue” reported on the Net Cost Statement.

GFRS uses a normal balance concept. The normal balance is the regular balance of a line item and is either a debit or credit as determined by the account type selected. All numbers must be entered as positive in GFRS unless the balance of that line is abnormal. The normal balance attribute is used to determine the appropriate stored value of manually entered amounts.

Verifying agencies report the line items on their financial statements based on what is most material and useful to them. These line items may not match line items on the FR for several reasons. The FR line items may not apply to the agency, the amounts could be immaterial at the agency level, or the agency may find it useful to include more detail than the FR reports.

#### **4705.20a—Custodial Activity**

According to SFFAS No. 7, paragraph 353, revenue, primarily nonexchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the Government. In addition, these custodial collections, by definition, do not affect the collecting entity’s net cost of operations or operating results. This revenue is reported by the collecting agency on the Statement or Note on Custodial Activity.

In contrast, exchange revenue collected for others is treated differently. As a general rule, the collecting entity must offset exchange revenue transferred to others against its gross cost to determine its net cost of operations, even though the transfers do not affect the

collecting entity’s net position. Therefore, such exchange revenue is recognized as a transfer out in calculating the collecting entity’s operating results. At the Governmentwide level, these collections are recognized as revenue with exceptions indicated by SFFAS No. 7.

Verifying agencies that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements will reclassify exchange revenue without associated costs and nonexchange revenue from the Statement or Note on Custodial Activity to the Closing Package line items on the Statement of Changes in Net Position. From the Sources of Collections section of the Custodial Statement or Note, reclassify all nonexchange revenue lines to “Other taxes and receipts” and exchange lines to “Miscellaneous earned revenue” (with the exception of custom duties, and taxes collected by the Department of the Treasury, the Department of Labor, and the Department of Homeland Security). From the Disposition of Collections section, reclassify all Federal lines to “Other financing sources” and non-Federal lines to “Other taxes and receipts.”

#### **4705.20b—Earmarked Funds**

FASAB SFFAS No. 27, Identifying and Reporting Earmarked Funds, became effective beginning with fiscal 2006 reporting. In accordance with FASAB SFFAS No. 27, earmarked funds information only will be presented for fiscal 2006 in the fiscal 2006 Closing Package. Earmarked funds are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits, or purposes and must be accounted for separately from the Government’s general revenues.

At the Governmentwide level, the U.S. Government Balance Sheet will show separately the portion of the net position attributable to earmarked funds.

The standard further requires the disclosure of condensed information on assets, liabilities, and net cost for all earmarked funds.

Verifying agencies will reclassify earmarked fund activity from the agency’s Balance Sheet to the Closing Package line items designated for earmarked funds on the Balance Sheet. Additional footnote disclosure information on earmarked funds is also required in the Closing Package, Appendix 3, Note 22, to be completed by both verifying and non-verifying entities with earmarked fund activity.

#### **4705.20c—Social Insurance**

Beginning with fiscal 2006, the Statement of Social Insurance is required by FASAB SFFAS Nos. 25, 26, and 28 to be presented as a basic financial statement. For fiscal 2006, agencies will provide the Statement of Social Insurance data in GFRS Module GF006, FR Notes. The information related to the Statement of Social Insurance and the underlying significant assumptions will be included in GFRS Module GF006, FR Notes. All remaining social insurance information will be contained in GFRS Module GF007, Other FR Data.

The Social Insurance Program reporting agencies are required to report the Statement of Social Insurance and the related notes in the FR Notes, and in Other Data in the Closing Package. The Social Insurance Program reporting agencies are the Social Security Administration (SSA), the Department of Health and Human Services (HHS), the Railroad Retirement Board (RRB), and the Department of Labor (DOL).

Most of the social insurance information pertaining to Social Security and Medicare can be obtained from SSA (the 2006 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds) and from HHS (the 2006 Annual Report of the Boards of the Trustees of the Federal Hospital Insurance and the Federal Supplementary

Medical Insurance Trust Funds). SSA, HHS, RRB, and DOL are required to report the draft data of Social Insurance in the GFRS Closing Package no later than, September 25, 2006.

#### 4705.25—Special Basis of Accounting

Verifying agencies that use other comprehensive basis of accounting (OCBOA), other than FASAB standards, as a basis for their audited financial statement data, or that do not have a fiscal yearend of September 30, also are collectively referred to as OCBOA agencies in GFRS. OCBOA agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. OCBOA agencies must restate their latest set of audited financial statements to a 12-month set of financial statements using the FASAB standards and a September 30 ending date. This restated data is referred to as OCBOA data for GFRS purposes. OCBOA agencies will reclassify the OCBOA data to the Closing Package line items instead of the data from their latest audited financial statements. Agencies must subject all of the above-mentioned adjustments to their Closing Packages to the audit coverage described in subsection 4705.55.

Verifying agencies that may need to perform this additional step, as described above, are as follows:

- (1) Verifying agencies with comparative, audited financial statements not based on FASAB standards:
  - Export-Import Bank of the United States;
  - Federal Deposit Insurance Corporation;
  - National Credit Union Administration;
  - Pension Benefit Guaranty Corporation;
  - Smithsonian Institution;

- Tennessee Valley Authority;
- U.S. Postal Service;
- Farm Credit System Insurance Corporation.

- (2) Verifying agencies with a yearend other than September 30:

- Farm Credit System Insurance Corporation;
- Federal Deposit Insurance Corporation;
- National Credit Union Administration.

#### 4705.30—Federal Trading Partner Note

Verifying agencies must identify the Federal trading partners and amounts for each Federal Closing Package line item reported after reclassifying the agency's comparative, audited consolidated, department-level financial statements into the Closing Package formats. Amounts identified as Federal should be net of interdepartmental eliminations. Identifying the trading partner enables analysis and elimination of Federal activity based on reciprocal categories at the Governmentwide level. See Appendix 5 for a complete list of Federal trading partner department codes.

#### 4705.35—Reciprocal Categories

A reciprocal category is composed of a set of Federal Closing Package line items that are the reciprocal of each other (for example, accounts payable/accounts receivable). These categories assist in the elimination of Federal activity at the Governmentwide level in preparation of the FR. Additionally, these reciprocal categories facilitate the reconciliation of Federal activities between Federal agencies. All reciprocal categories currently contain a set of Federal line items except for category 29, which contains all line items for which no reciprocal line items exist. The reciprocal categories crosswalk to the Closing

Package reclassified financial statements only (Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost). See Appendix 6 for a complete list of reciprocal categories and the financial statements to which they relate.

#### 4705.40—GFRS Notes

Both verifying and nonverifying agencies must submit note data through GFRS.

Nonverifying agencies submit note data based on the amounts from the "generic" financial statements, compiled in GFRS, to FMS by November 15, 2006. The generic financial statements are based on the USSGL crosswalk to the FR statements and populated by FACTS I ATB data. See Appendix 3 for the format of the GFRS Notes.

Verifying and nonverifying agencies submit note data based on the following:

- Amounts on selected Closing Package line items;

AND

- Amounts of items based on disclosure standards (for example, dedicated collections, earmarked funds, commitments, and contingencies). See Appendix 3 for the GFRS Notes requirements.

#### 4705.45—Other FR Data

Verifying agencies and nonverifying agencies must disclose information relating to "other data" as it is applicable to the agency. "Other data" can include stewardship information, such as social insurance disclosures, and supplemental information, such as deferred maintenance. See Appendix 4 for the format of Other FR Data.

#### 4705.50—CFO Verification of Closing Package Data

CFOs of the verifying agencies must certify the accuracy of the data in the Closing Package for the IG to opine upon

no later than midnight November 15, 2006.

#### **4705.55—Audit Requirements for the Closing Package**

An opinion is required for the fiscal 2006 and fiscal 2005 data that was entered in GFRS through the Closing Package process, including the Federal Trading Partner Note, no later than noon November 17, 2006. The IG will provide the opinion rendered and the text of the audit opinion, regardless of whether the IG or an independent auditor conducted the audit. For guidance, refer to OMB Bulletin No. 01-02, as amended, as it relates to special purpose financial statements (Closing Package). Verifying agencies with a yearend other than September 30 are subject to all requirements of this TFM except for audit of their GFRS data.

Beginning with fiscal 2006, audit coverage of intragovernmental activity and balances contained in the Closing Package in GFRS Module GF004, Federal Trading Partner Note, is required. In addition to the audit coverage, the IG Agreed-Upon Procedures (AUPs) are due on January 16, 2007 (see subsection 4705.80 for IG AUPs instructions). Verifying and nonverifying agencies should review thoroughly information provided as Other FR Data (subsection 4705.45) in the Closing Package, which is not subject to audit coverage, to assure consistency with the applicable data.

Each applicable verifying agency must provide the following documents to the IG/independent public accountant (IPA) to facilitate the Closing Package audit process: (1) reclassified financial statements; (2) GF004 Trading Partner Summary Note Report; (3) GF003 Audit Trail Report (Reclassification Journal Voucher Report); (4) GF006 GFRS FR Notes Detail Report; (5) GF007 Other Data Detail Report; and (6) Management Representation Letter on Closing Package, including Summary of Unadjusted Misstatements (including misstatements identified in the agency's Financial Statement Management Representation

Letter). Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors' report and must e-mail them in Portable Document Format (PDF) to GAO, FMS, and OMB by noon November 17, 2006.

#### **4705.60—Legal Representation Letter Process**

Verifying agencies must submit an interim and final letter prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. The interim legal representation letter and management schedules must be submitted to FMS, DOJ, and GAO no later than August 29, 2006. The final legal representation letter and management schedules must be submitted to FMS, DOJ, and GAO no later than November 15, 2006. All files sent by e-mail must be PDF files (zipped files will not be accepted). The agency legal letter must contain a table prepared by management that summarizes the content of the legal letter as disclosed in the agency's financial statements. For guidance, refer to OMB Bulletin No. 01-02, revised, as it relates to legal letters. Legal action, depending on the possibility of a negative outcome for the agency, can create a contingent liability that must be recognized in the agency's financial statements or, in certain cases, disclosed in the footnotes. All cases, including cases to be paid from the Judgment Fund, are to be categorized in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency.

IGs of verifying agencies also must provide FMS information about subsequent events that occurred after the effective date of their final legal letter through November 28, 2006, that resulted in a change of likelihood or amount of loss. Send this information via e-mail to FMS no later than November 30, 2006. Base subsequent event information on the agency's materiality threshold. For additional guidance, see OMB Bulletin No. 01-02, revised, and Circular No. A-136, revised, on the OMB Web site at <http://www.whitehouse.gov/omb>.

#### **4705.65—Other Required Information**

Verifying agencies must inform and disclose any changes or no changes due to subsequent events that occurred between the date of the issuance of the agency's audited financial statements and prior to November 28, 2006. The CFO's office should e-mail this information to inform FMS of any significant events, no later than November 30, 2006. Do not include legal contingencies or items submitted in Note 1 in GFRS. Base the information provided on the agency's materiality threshold.

#### **4705.70—Yearend Intra-governmental Reconciliation Process Related to Closing Package Reporting**

FMS will use the Closing Package intragovernmental data (submitted by verifying agencies as part of their Closing Package) to issue reports to the verifying agencies.

On November 20, 2006, FMS will issue the following Intragovernmental Reporting and Analysis System (IRAS) reports that show agencies their reciprocal balances, as reported in the Closing Package, for each of their trading partner agencies:

- *Intragovernmental Closing Package Activity Detail Report;*
- *Intragovernmental Closing Package Activity Summary Report;*
- *Intragovernmental Closing Package Reciprocal Category Detail Report;*
- *Intragovernmental Closing Package Reciprocal Category Summary Report;*

AND

- *Intragovernmental Closing Package Material Differences/ Status of Disposition Certification Report.*

FMS will e-mail the reports to the verifying agencies and will subsequently make these reports available to users on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) Web site at <http://www.fms.treas.gov/irri>. Agencies should use these reports to work with their trading partners to reconcile reciprocal Closing Package differences. Any significant changes that are reconciled should form the basis for adjusting journal entries affecting intragovernmental activity and balances.

On November 29, 2006, FMS will distribute the IRAS-generated *Intragovernmental Comparative Closing Package Explanations of Differences Report* to the reporting agencies and their IGs.

#### **4705.75—CFO Procedures for Intragovernmental Activity/Balances**

Verifying agencies must comply with the following instructions using the comparative, audited consolidated, department-level financial statements:

- Provide responses to the representations outlined in the detailed “CFO Representation” instructions for each intragovernmental issue and ensure the data in the *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* is consistent with the information reported in the Federal program agency’s financial statements.
- For fiscal 2006, FMS will provide the CFO Representation for Federal Intragovernmental Activity and Balances form that agencies will use when completing the CFO representations (see Appendix 8). FMS also will post this form on the IRRI Web site at <http://www.fms.treas.gov/irri>. Users may access this form through the IRRI Web site and

may download it in Microsoft Excel format. The representations relating to whether the reconciliation was completed for each item of Section I (General Intragovernmental Reporting Results) and Section II (Explanation of Closing Package Differences) must be completed in its entirety.

#### **4705.75a—Detailed CFO Representation Instructions**

Verifying agencies must provide responses to the following intragovernmental issues.

#### **4705.75b—Section I: General Intragovernmental Reporting Results**

- Is consistency maintained between the agency intragovernmental reporting entered in GFRS Module GF004 (by line item and trading partner) and the agency source documents? If “no,” provide an explanation. (Refer to the *Intragovernmental Closing Package Line Item Reports* and the *Trading Partner Identification Reports* from GFRS Module GF004). Agency source documents include manual and electronic records, original documents, and accounting records generated by the agency’s official accounting system.
- Identify policies/procedures that pertain to the agency’s ability to record, process, summarize, and report intragovernmental activity/ balances by trading partner. Describe the basis of accounting used/policy followed for buy/sell related (for example, accrual), fiduciary (for example, straight-line, TFM), and transfer (for example, OMB

Circular No. A-136) intragovernmental transactions.

- Review the agency’s activity reported under trading partner “00”. Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or the Congress.
- Did all trading partners report Closing Package intragovernmental activity/balances? If “no,” list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the IRAS-generated *Intragovernmental Closing Package Activity Summary Report*).
- Review the IRAS-generated *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.
- Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If “yes,” list the auditor’s intragovernmental adjustments waived by management.
- For all responses to the above intragovernmental issues, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.

#### **4705.75c—Section II: Explanation of Closing Package Differences**

Explain the differences indicated on the *Intragovernmental Closing Package Material Differences/Status of Disposition*

*Certification Report* in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error, (4) Timing Difference – CY, (5) Unknown, and (6) Timing Difference – PY. For each explanation, documented support **must** be included, in detail, on the supplemental attachment provided by FMS. (Refer to the *Detailed Quarterly Status of Disposition Certification Instructions* in subsection 4706.30e for further detail regarding the explanation of differences).

Provide an electronic file of the CFO's Representations for Federal Intragovernmental Activity and Balances along with the completed *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* to the agency's IG, FMS, and GAO by November 22, 2006. Provide agency supporting documentation for differences in amounts and explanations to the IG.

#### **4705.75d—Section III: New CFO Requirements for IG AUPs**

**Note: CFOs are encouraged to complete the following new CFO Requirements for Fiscal Year 2006 reporting. These requirements are optional for Fiscal Year 2006 but will be required for Fiscal Year 2007 and thereafter.**

The IG AUPs will be limited in fiscal 2006 to items material to the FR. These differences will be fewer in number and will be identified and disseminated to the CFOs and IGs via e-mail by FMS after the fiscal 2006 Closing Packages are analyzed. This will be no later than December 7, 2006. These differences will be identified by reciprocal category and trading partner from agencies' GFRS Module GF004 input. In past years, these differences have been greater than \$250 million and are expected to be similar in size for fiscal 2006.

FMS expects that the CFOs will work cooperatively together to reconcile these differences to the level necessary to trace

back to source documentation for revenue, expenses, etc. For example, for a payable or receivable that was liquidated subsequent to yearend, the documentation that established the balance and liquidation subsequent to yearend should be identified. This documentation will be used to demonstrate the appropriateness of the timing of the transaction and will be verified by both parties to the transaction.

The focus of the IG/IPA work in the AUPs in fiscal 2006 will be to review the reconciled differences for consistency with agencies' policies and procedures.

Followup work may be necessary subsequent to yearend to report on specific transactions.

Perform the following actions:

- (1) Receive from FMS an e-mail that identifies certain material differences by reciprocal category and trading partner from agencies' offsetting GFRS Module GF004 input.
- (2) Prepare schedules for the IG to use in the IG AUPs. Work with the other agency's CFO to reconcile the balance differences identified by FMS into specific transactions or groups of transactions. The reconciliation must include enough supporting detail to enable tracing back to source documentation.
- (3) Deliver the schedules and reconciliations in Step 2 to the agency IG no later than January 2, 2007.
- (4) Deliver the agency's policies and procedures that describe the agency's activities to record, process, summarize, reconcile, and report intragovernmental activity/balances by trading partner to the agency IG no later than January 2, 2007.
- (5) Deliver the schedules of items recorded after yearend for the balances identified by FMS in Step 1 to the agency IG no later than January 2, 2007.

#### **4705.80—IG AUPs for Federal Intragovernmental Activity and Balances**

**Note: The agency IG/IPA is encouraged to complete the following IG Agreed-Upon Procedures for Fiscal Year 2006 reporting. The IG Agreed-Upon Procedures are optional for Fiscal Year 2006 but will be required for Fiscal Year 2007 and thereafter.**

The IG AUPs in this section are designed to supplement the audit of intragovernmental activity and balances entered in GFRS. These additional procedures are needed due to longstanding agency differences that result in one of the disclaimers to the audit of the FR. The AUPs and findings reported by the IG/IPA will be used to support the process of eliminating intragovernmental activity/balances to the FR. These procedures have been changed to accommodate the changes in the process, to focus on the Closing Package data, and to verify the communication between the agency trading partners. This year the due dates were changed to move the yearend AUPs out of the busy financial statement preparation period so that agency differences are appropriately highlighted and addressed.

For fiscal 2006, the agency IG/IPA will use a standard form to complete the IG AUPs for Federal intragovernmental activity and balances. FMS will post this form on the IRRI Web site at <http://www.fms.treas.gov/irri>. See Appendix 12 for the IG AUPs template.

The agency IG/IPA should use the following procedures:

- (1) Obtain the agency's policies and procedures that describe the agency's activities to record, process, summarize, reconcile, and report intragovernmental activity/balances by trading partner. Determine if the items identified in the CFO-provided reconciliation schedule were properly recorded at yearend in accordance

with the agency's policies and procedures.

- (2) In the event of nonreporting by trading partners, report those differences and indicate that the difference is due to nonreporting by the trading partner. Cooperation between IG offices of the trading partners is encouraged.

Review items related to the balances identified by FMS in Step 1 of the CFO procedures recorded after yearend to determine if they were recorded in the proper year.

- (3) Identify and include copies of audit findings related to the transactions identified in Procedures 1 and 2, such as reasons for disclaimer and/or qualification, material weaknesses, reportable conditions, noncompliance with laws and regulations, and items cited in the management letter. Also identify and report auditor-proposed intragovernmental adjustments that were waived by the agency relating to these transactions.

Deliver the IG AUPs Report on the Closing Package Intragovernmental Activity and Balances to the agency's CFO, FMS, and GAO no later than January 16, 2007.

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## Section 4706—Intragovernmental Requirements

### 4706.10—Intragovernmental Activity/Balances Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements are stated in OMB Circular No. A-136, revised, and *Business Rules for Intragovernmental Transactions, M-03-01*, for Federal CFO Act and non-CFO Act entities. Agencies may obtain copies of OMB Circular No. A-136, revised, and the business rules from the OMB Web site at <http://www.whitehouse.gov/omb>.

### 4706.15—Federal Intragovernmental Transactions Accounting Policies Guide

FMS provides detailed guidance on accounting and reconciling intragovernmental balances in the *Federal Intragovernmental Transactions Accounting Policies Guide*, updated for fiscal 2006. To access this document, see the IRRI Web site at <http://fms.treas.gov/irri>.

The *Federal Intragovernmental Transactions Accounting Policies Guide* provides Federal agencies with Governmentwide accounting policies relative to fiduciary and nonfiduciary intragovernmental transactions. It also provides Federal agencies with the tools to facilitate the reconciliation process and gives examples of accounting and reporting for various types of transactions. In addition, the *Federal Intragovernmental Transactions Accounting Policies Guide* addresses policies and procedures for the confirmation process. Confirmations certify that the activities and balances in the USSGL intragovernmental accounts are accurate, complete, and reconcile to the partner agency accounts. These USSGL intragovernmental accounts are included in the guide. Agencies must use these reciprocal account groupings for intragovernmental balances. See Appendix 7 for a list of each reciprocal category grouping.

Finally, the *Federal Intragovernmental Transactions Accounting Policies Guide* lists the reciprocal account categories (2-digit codes representing groupings of similar reciprocal transaction types). Agencies should use these categories to reconcile balances with their trading partners. The reciprocal account categories cover both intragovernmental fiduciary and nonfiduciary categories.

### 4706.20—Intragovernmental Fiduciary Confirmation System (IFCS)

The IFCS, an Internet-based application for reconciling fiduciary transactions, is the official confirmation system for all Federal departments and agencies that engage in fiduciary intragovernmental transactions.

Specifically, OMB requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings: Investments, Borrowings, Federal Employees' Compensation Act (FECA) transactions, and Employee Benefit Program transactions.

#### 4706.20a—Fiduciary Transactions (Using the IFCS)

- Investments—Including interest payables and receivables, interest income and expense, and amortization of premiums and discounts with the Bureau of the Public Debt (BPD).
- Borrowings—Including interest payables and receivables, and interest income and expense, from BPD or the Federal Financing Bank (FFB).
- FECA transactions with DOL—Including routine payments and accruals for actuarial FECA liabilities.
- Employee Benefit Program transactions with the Office of Personnel Management (OPM)—Including routine payments and postretirement benefits related to the Federal Employees' Retirement System (FERS), the Civil Service Employees' Retirement System (CSRS), the Federal Employees' Life Insurance Program, and the Federal Employees' Health Benefits Program.

For third quarter fiscal 2006, IFCS will open on July 11, 2006, and will close

on July 25, 2006. For fourth quarter fiscal 2006, IFCS will open on October 6, 2006, and will close on October 19, 2006.

#### 4706.20b—IFCS System Access

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at <https://fmsapps.treas.gov/ias>. To gain access to IFCS, all agency users and backup personnel must submit a GOALS II ESAAS Form by fax to the IFCS administrator at 202-874-9907. The ESAAS form is located on the IRRI Web site at <http://www.fms.treas.gov/irri>. All agencies must designate agency user backups for all roles. After the ESAAS form is processed, the IFCS administrator will make the agency assignment. Then, the agency department administrator will assign the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. The designee will receive the user ID and password by mail.

#### 4706.20c—IFCS Reporting Reconciliation Requirements

Agencies must ensure that fiduciary intragovernmental balances are confirmed using IFCS. Similarly, other intragovernmental balances should be confirmed using IRAS reports. Intragovernmental balances confirmed through IFCS and IRAS should agree to the Closing Package reporting and the agency's financial statements. Reconciliation should occur prior to submitting the Closing Package data.

#### 4706.25—Nonfiduciary Transactions

For nonfiduciary transactions, OMB requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

- Services provided and reimbursables—Such as legal,

consulting, investigative, financial management, grants management, technology, reimbursables, and other similar services.

- Cost of products sold—Such as supplies, manufactured items, inventory, office space, and equipment/vehicle rentals.
- Transfers, appropriations used and collections for others, and unusual assets and liabilities related to appropriations—Including transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected, collections for others, receivables from appropriations, transfers payable, and custodial revenue.

#### 4706.25a—Related to Capitalized Purchases

Agencies that purchase capitalized assets from other Federal entities must record the purchase to the following USSGL memo accounts:

- 8801F, “Offset for Purchases of Assets”;
- 8802F, “Purchases of Property, Plant, and Equipment”;
- 8803F, “Purchases of Inventory and Related Property”;
- 8804F, “Purchases of Assets – Other.”

Agencies also must record the purchase to the appropriate USSGL asset account in the Closing Package.

#### 4706.30—Quarterly Intragovernmental Transactions Reconciliation Process

Agencies should use 2-digit trading partner codes for all intragovernmental transactions. When agencies report “appropriations transfers” within their departments, they should use their 2-digit

trading partner code rather than “00”. Trading partner code “00” is limited to the House, Senate, classified transactions, or any truly unidentifiable activity/balances.

#### 4706.30a—Department Code Reporting for Treasury General Fund Activities

Agencies will use department code “99” strictly for recording transactions with the Treasury General Fund as follows:

- Custodial activity, such as tax revenue and miscellaneous revenue collected or accrued for the Treasury General Fund. USSGL accounts applicable to this activity include but are not limited to USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Transfers out distribution of income dividend (for example, USSGL account 7500F).
- Governmentwide entity/custodial accounts (USSGL account 5790F) for Treasury Bureaus FMS and BPD **only**.
- Treasury-managed trust funds.
- Liquidating fund assets in excess of liabilities.
- Receivable from appropriations (USSGL account 1921F).
- Rescissions that are permanently canceled by law.
- Other asset/liability activities associated with the Treasury General Fund (for example, USSGL accounts 1325F and 2400F).

Agencies engaged with Treasury as a trading partner regarding all other intragovernmental activities, such as

judgment fund transactions, investments, borrowings, transfers, appropriations, and buy/sell activity, will use department code “20”. Agencies should contact the Director, Financial Reports Division, if agencies are unsure about the applicability of department code “99” to particular transactions.

#### **4706.30b—Agency “F” Transactions Submission**

In support of the quarterly reconciliation process, verifying agencies must submit intragovernmental balances (only transactions with the “F” attribute) for all proprietary USSGL accounts to FMS no later than July 25, 2006, for third quarter fiscal 2006, and October 19, 2006, for fourth quarter fiscal 2006. Agencies should derive these submissions directly from departmental trial balances that are used as the basis for constructing quarterly unaudited financial statements for OMB (see Appendix 10 for the data file format).

The format for verifying agencies (Excel or text file format) must contain the following elements:

- Department code (2 digit)—Treasury department code associated with the ATB fund group; should be consistent with the ATB code (required).
- Bureau or subagency code (2 digit)—Bureau code associated with the ATB fund group; should be consistent with the ATB code (required).
- Fund group (4 digit)—MAF fund group (required).
- USSGL account (4 digit; required).
- “F” attribute (Federal)—Should be “F” only.
- Trading partner (Federal) (2 digit)—Federal trading partner codes.
- Dollar amount—Should indicate the last two positions in decimal

form or rounded to the nearest dollar.

- Normal balances reporting method—All amounts with normal balances must be positive, and amounts with abnormal balances must be negative (required).
- Standard balances reporting method—All debits are displayed as positive amounts and all credits are displayed as negative amounts.
- Exchange (X) or nonexchange (T) attribute.
- Duplicate Partner Code Identifier (DPCI)—This required field is a single-digit code to be applied only to trading partners that share a 2-digit department code with another department. The DPCI field should be blank for all other trading partners. The *Federal Intragovernmental Transactions Accounting Policies Guide* and the IRRI Web site at <http://www.fms.treas.gov/irri> contain guidelines for using the DPCI identifier.

For format requirements and accompanying documentation, refer to Appendix 10.

Verifying agencies should send their completed submissions to their FMS intragovernmental contact person and electronically to the following e-mail address [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov). Agencies also should provide the completed *Agency Quarterly Intragovernmental Data File Submission Checklist* via e-mail or via fax to 202-874-9907.

#### **4706.30c—FMS Intragovernmental Activity Reports**

Within approximately 4 business days of agencies’ submissions of the quarterly “F” transaction data file, FMS will consolidate agency quarterly financial

data and will provide each impacted agency the following seven reports to facilitate reconciliation with their trading partner agencies:

- *Intragovernmental Activity Detail Report by Trading Partner*;
- *Intragovernmental Activity Summary Report by Trading Partner*;
- *Intragovernmental Reciprocal Category Summary Report*;
- *Intragovernmental Reciprocal Category Detail Report*;
- *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report*;
- *Fiduciary Quarterly Data vs. IFCS Comparison Report*;

AND

- *Intragovernmental Material Differences/Status of Disposition Certification Report*.

#### **4706.30d—Agency Quarterly Status of Disposition Certification**

Each verifying agency will receive a *Material Differences/Status of Disposition Certification Report* from IRAS containing comparative reporting between the agency and its trading partners by reciprocal category. FMS will provide an attachment for agencies to explain in detail their reporting on material differences.

The *Material Differences/Status of Disposition Certification Report* will allow agencies to identify differences with trading partners, excluding “00” and “99”, by reciprocal categories (excluding RC 25) that are greater than or equal to a respective reconciliation assurance level. This level will be systematically established in IRAS using four functions for fiscal 2006:

- Obtaining sufficient explanation of out-of-balance condition coverage for GAO assurance;

- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation in accordance with OMB Circular No. A-136, revised.
- Ensuring agencies are mutually completing Status of Disposition Certification for the same trading partner/reciprocal category material difference instances;

AND

- Minimizing the number of differences subject to certification through a sampling process.

Verifying agencies should provide an explanation of the reporting on the Status of Disposition Certification form and submit it to the agency's respective FMS contact person via fax to 202-874-9907. This report is due no later than August 7, 2006, for third quarter fiscal 2006 and is not required for fourth quarter fiscal 2006.

**Note:** Agencies that have recurring differences with a trading partner will continue to receive a *Material Differences Report* that must be explained and certified.

#### **4706.30e—Detailed Quarterly Status of Disposition Certification Instructions**

For fiscal 2006, verifying agencies are required to provide an explanation of their reporting based on each identified difference in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error (4) Timing Difference – CY, (5) Unknown, (6) Timing Difference – PY. Documented support must be included in detail for each explanation on the supplemental attachment provided by FMS. (Refer to the *Federal Intragovernmental Transactions Accounting Policies Guide* for further detail regarding the explanation of differences.)

#### **4706.30f—Reporting Agency's Explanation of Reporting**

- Confirmed reporting is intended to indicate that an agency has verified the reported amounts and that the agency's documents are in agreement with its quarterly source documentation. Provide a detailed explanation to support the confirmation of reporting.
- Accounting Methodology Difference occurs when the reporting agency uses a different method to account for activity than the trading partner. The method of accounting **must** be identified and explained.
- Accounting/Reporting Error occurs when the reporting agency has incorrectly reported activity either by reciprocal category or amount. The total of these amounts **must** be identified and explained.
- Current-Year Timing Difference occurs when the reporting agency has reported activity in a subsequent quarter than the trading partner. The total of these amounts **must** be identified and explained.
- Prior-Year Timing Difference occurs when the reporting agency has reported activity in a prior fiscal year than the trading partner. The total of these amounts **must** be identified and explained.
- Unknown Reporting occurs when the reporting agency cannot validate the amount submitted. The total of Unknown Reporting amounts **must** be identified and explained.

When differences have been identified and adjustments are needed, agencies must make adjustments in the subsequent periods.

FMS will provide agencies with a *Comparative Status of Disposition Report*. This report compares amounts and explanations of material differences reported between each reporting agency and its trading partner. FMS will generate and send this report to agencies no later than August 10, 2006, for third quarter fiscal 2006.

CFOs will use this report to address and resolve inconsistencies in amounts and explanations between the agency and its trading partners, no later than the subsequent reporting period. Specifically, in instances where an agency's and its trading partner's explanations for differences are both "confirmed reporting," agencies are required to contact their trading partners to obtain resolution of the disputed differences. Beginning the second quarter fiscal 2006, material differences that were explained as "confirmed reporting" by both the reporting agency and its trading partner must be resolved by the third quarter fiscal 2006 reporting period. If the reporting differences have not been reconciled by the end of third quarter fiscal 2006, then the CFOs from each respective agency will be required to provide FMS a "plan of action" to address unresolved material "confirmed reporting" differences. A letter outlining the required information to be included in the "plan of action" and a due date for plan submission will be provided with the third quarter fiscal 2006 *Comparative Status of Disposition Report*.

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#### **Section 4707—FACTS I Requirements**

##### **4707.10—Collection of ATB Data**

FMS will continue to collect ATB data to aid in its analytical process. ATB data should link directly to the agency's comparative, audited consolidated, department-level financial statements. Agencies may view ATB data in GFRS. ATB data are tools to facilitate the Closing Package and are not subject to

coverage in the audit requirements of the Closing Package.

#### 4707.15—FACTS I System Access

The FACTS I Internet application on GOALS II requires a user ID and password. The address for the FACTS I Internet application on GOALS II is <https://fmsapps.treas.gov/ias>.

Agencies can apply for a user ID and password by submitting a GOALS II ESAAS Form. Contact the GWA Customer Assistance Group for information at 202-874-8270.

#### 4707.20—FACTS I Reportable Data

GFRS compiles the data from the FACTS I submissions for nonverifying agencies into a set of “generic” financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit notes to the FR using the amounts from the “generic” financial statements compiled in GFRS. Agencies must submit all changes to the “generic” statements through FACTS I.

#### 4707.20a—Master Appropriation File (MAF)

FMS uses the MAF as a control tool during the ATB submission process. The MAF consists of records (one record for each Treasury appropriation/fund group), uniquely identified by an 8-digit code. The 8-digit code combines a 2-digit department code, a 2-digit bureau code, and a 4-digit fund group code. In FACTS I, it is referred to as the ATB code. Each MAF record also contains the following:

- A BSF ID that represents the budget subfunction of the ATB.
- A fund type ID.
- Other codes and identifiers FMS uses for internal purposes.

Verifying and nonverifying agencies must maintain the MAF on the FACTS I database and submit changes to the MAF

data through the FACTS I Internet application. The MAF window opens August 28, 2006. For fiscal 2006 reporting, agencies must review and update individual components of MAFs electronically by September 19, 2006. After agencies review, update, and submit the MAF, FMS will review and approve the MAF by September 25, 2006.

#### 4707.20b—Adjusted Trial-Balance (ATB)

Agencies must prepare and submit preclosing ATBs at the Treasury appropriation/fund group level using USSGL accounts and attributes. Agencies that have not installed the USSGL must crosswalk their general ledger accounts to the USSGL accounts before transmission.

The reporting deadline for fiscal 2006 ATBs is as follows:

- **Nonverifying agencies**—November 15, 2006;
- **Verifying agencies**—November 30, 2006.

Verifying and nonverifying agencies can submit ATBs as early as September 29, 2006. The ATBs must include USSGL accounts in numerical order with the required attributes, and USSGL account balances must reflect the preclosing adjusting entries needed to produce financial statements. The total sum of the debit balances must equal the total sum of the credit balances in the ATBs. Report amounts in dollars and cents.

A variety of edits enable FACTS I to verify that the submitted USSGL accounts with associated attributes are valid and have equal debit and credit balances. Treasury will reject ATBs that do not meet these criteria.

Verifying and nonverifying agencies must use the same USSGL data on the ATBs that they use to prepare the fiscal 2006 audited agency consolidated financial statements due to OMB. Agencies also must do the following:

- Use the required attribute “F” or “N” to identify a USSGL

account balance as Federal (F) or non-Federal (N). Report the 2-digit department code (see Appendix 5) of the trading partner when using attribute “F”.

- Use the required attribute “S” or “A” to identify a USSGL account balance as custodial (S) or noncustodial (A).
- Use the required attribute “X” or “T” to identify a USSGL account balance as exchange (X) or nonexchange (T) revenue.

More than one attribute may be valid for a USSGL account. See Appendix 11 for a list of the USSGL accounts with their valid attributes.

#### 4707.20c—Special Accounts

Verifying and nonverifying agencies may submit a single ATB for all fund groups in each of the following categories:

- Clearing accounts (use default 3800 for the fund group).
- Deposit fund accounts (use default 6000 for the fund group).
- Unavailable receipt accounts—Treasury General Fund (use default 5555 for the fund group).
- Unavailable receipt accounts—Special and trust fund (use default 5000 for the fund group).

Treasury appropriation/fund symbol ranges for receipt accounts include the following:

- General fund receipt accounts range from 0100 through 3899.
- Special fund receipt accounts range from 5000 through 5999.
- Trust fund receipt accounts range from 8000 through 8999.

Agencies must determine whether the collections made under the receipt account symbols are “available” receipts or “unavailable” receipts. “Available” receipts, for which the appropriation fund

**Figure 4: Trust Funds**

| <b>Trust Fund</b>                       | <b>Agency/Department</b>                      |
|---|---|
| Federal Supplementary Medical Insurance | Department of Health and Human Services (HHS) |
| Federal Hospital Insurance              | HHS   |
| Vaccine Injury Compensation             | HHS   |
| Federal Old-Age and Survivors Insurance | Social Security Administration (SSA)          |
| Federal Disability Insurance            | SSA   |
| Airport and Airway                      | Department of Transportation (DOT)            |
| Aquatic Resources                       | Department of Interior                        |
| Oil Spill Liability                     | Department of Homeland Security               |
| Highway                                 | DOT   |
| Black Lung Disability                   | Department of Labor (DOL)                     |
| Unemployment                            | DOL   |
| Hazardous Substance Superfund           | Environmental Protection Agency (EPA)         |
| Leaking Underground Storage Tank        | EPA   |
| Inland Waterways                        | Corps of Engineers                            |
| Harbor Maintenance                      | Corps of Engineers                            |

symbols only can be in the 5000s and the 8000s, constitute budget authority. Agencies should report ATBs for available receipt accounts individually under their Treasury appropriation fund symbol.

“Unavailable” receipts do not constitute budget authority. “Unavailable” receipts with account fund symbols from 0100 to 3799 represent Treasury General Fund receipts. Agencies that deposit receipts into these fund symbols must submit the respective ATBs and must reflect the receipts as nonentity activity on the agency’s financial statements.

“Unavailable” receipts with account fund symbols from 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs and should ensure the receipts appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

**4707.20d—Trust Fund Accounts**

BPD’s Trust Fund Management Branch will provide to the lead program agency an ATB for the trust fund activity located at BPD for each of the trust funds listed in Figure 4. For fiscal 2006, agencies will receive these ATBs no later than November 1, 2006.

BPD will use USSGL accounts from Appendix 11 with the proper attributes. The lead program agencies identified in Figure 4 must include the trust fund data in their ATBs. Direct any questions regarding the ATB data received from BPD to Ron Iroff at 304-480-5153.

**4707.20e—Allocation Transfer of Appropriations**

The parent (transferor of the appropriation) should report the activity in its financial statements, unless the allocation transfer is material to the child’s (recipient of the transfer) financial statements. If the allocation transfer is material to the child’s financial statements, the child should report the activity relating to the

allocation in all of its financial statements, except the Statement of Budgetary Resources. In this case, the parent should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. It is the responsibility of the parent to ensure that the reporting to Treasury, through FACTS I, is consistent with the presentation in the financial statements.

When the child reports material allocation transfers in its Statement of Net Cost, both the parent and child should report a reconciling item on their respective Statements of Financing. In the notes, the parent and child should provide a general description of the funds transferred to or the funds received from another entity, including the nature and purpose of the transfer. Agencies are encouraged to add more detail (for example, their trading partner/agency, bureau, and account title for each parent appropriation) as they deem necessary (see OMB Circular No. A-136, revised).

**4707.20f—ATB Reports  
Transmission Methods**

Each ATB preparer can submit the ATB data using the online entry method or bulk file transfer method on the GOALS II FACTS I Internet application. The bulk file transfer requires that agencies build American Standard Code for Information Interchange (ASCII) files using the prescribed record layout for FACTS I posted on the FACTS I Web site at <http://www.fms.treas.gov/factsi>.

Agencies may submit ATBs for multiple fund groups in a single bulk file transfer.

**4707.20g—Fixed Assets and  
Canceled Accounts**

Agencies can use a default fund group to report the balances of fixed assets that cannot be identified to an original appropriation/fund group.

Agencies with USSGL account balances in a proprietary account for which the Treasury fund symbol was

canceled may report those balances in either of two ways:

- Report in the appropriation/fund group from which the funds were originally appropriated.

OR

- Report in an ATB based on the agency's internal reporting procedures.

## **CONTACTS**

### **Direct inquiries and deliver documents required by this chapter to:**

Director, Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910  
Fax: 202-874-9907  
E-mail: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov)

### **Also, deliver documents required by this chapter to:**

Lynda Downing  
Government Accountability Office  
441 G Street, NW., Room 5476  
Washington, DC 20548  
Telephone: 202-512-9168  
E-mail: [uscfs@gao.gov](mailto:uscfs@gao.gov)

Danny Werfel  
Office of Management and Budget  
Telephone: 202-395-3993  
E-mail: [Statements@omb.eop.gov](mailto:Statements@omb.eop.gov)

**APPENDICES LISTING**

| <b>Appendix No.</b> | <b>Title</b>   |
|---------------------|--|
| 1                   | Reclassified Financial Statements and Line Item Descriptions   |
| 2                   | Financial Statement Reclassifications  |
| 3                   | Financial Report Notes and Instructions  |
| 4                   | Other Data and Instructions  |
| 5                   | Federal Trading Partner Department Codes for GFRS and FACTS I  |
| 6                   | Reciprocal Categories Crosswalk to Financial Statements  |
| 7                   | Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts |
| 8                   | CFO Representation Template  |
| 9                   | Budget Subfunction (BSF) Codes   |
| 10                  | Quarterly IRAS "F" Data File Submission - Description and Formats  |
| 11                  | Fiscal 2006 U.S. Government Standard General Ledger Chart of Accounts  |
| 12                  | Fiscal 2006 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances                           |

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## Reclassified Balance Sheet as of September 30, 2006, and 2005

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| <b>1. Assets:</b>                                       |                    |                    |
| <b>2. Non-Federal</b>                                   |                    |                    |
| 2.1. Cash and other monetary assets                     | X                  | X                  |
| 2.2. Accounts and taxes receivable                      | X                  | X                  |
| 2.3. Loans receivable                                   | X                  | X                  |
| 2.4. Inventory and related property                     | X                  | X                  |
| 2.5. Property, plant, and equipment                     | X                  | X                  |
| 2.6. Securities and investments                         | X                  | X                  |
| 2.7. Other assets                                       | <u>X</u>           | <u>X</u>           |
| 2.8. Total non-Federal assets                           | X                  | X                  |
| <b>3. Federal</b>                                       |                    |                    |
| 3.1. Fund balance with Treasury                         | X                  | X                  |
| 3.2. Federal investments                                | X                  | X                  |
| 3.3. Accounts receivable                                | X                  | X                  |
| 3.4. Interest receivable                                | X                  | X                  |
| 3.5. Loans receivable                                   | X                  | X                  |
| 3.6. Transfers receivable                               | X                  | X                  |
| 3.7. Benefit program contributions receivable           | X                  | X                  |
| 3.8. Advances to others and prepayments                 | X                  | X                  |
| 3.9. Other assets (without reciprocals)                 | <u>X</u>           | <u>X</u>           |
| 3.10. Total Federal assets                              | X                  | X                  |
| <b>4. Total Assets</b>                                  | <u><u>X</u></u>    | <u><u>X</u></u>    |
| <b>5. Liabilities:</b>                                  |                    |                    |
| <b>6. Non-Federal</b>                                   |                    |                    |
| 6.1. Accounts payable                                   | X                  | X                  |
| 6.2. Federal debt securities held by the public         | X                  | X                  |
| 6.3. Federal employee and veteran benefits payable      | X                  | X                  |
| 6.4. Environmental and disposal liabilities             | X                  | X                  |
| 6.5. Benefits due and payable                           | X                  | X                  |
| 6.6. Loan guarantee liabilities                         | X                  | X                  |
| 6.7. Insurance programs                                 | X                  | X                  |
| 6.8. Other liabilities                                  | <u>X</u>           | <u>X</u>           |
| 6.9. Total non-Federal liabilities                      | X                  | X                  |
| <b>7. Federal</b>                                       |                    |                    |
| 7.1. Accounts payable                                   | X                  | X                  |
| 7.2. Federal debt                                       | X                  | X                  |
| 7.3. Interest payable                                   | X                  | X                  |
| 7.4. Loans payable                                      | X                  | X                  |
| 7.5. Transfers payable                                  | X                  | X                  |
| 7.6. Benefit program contributions payable              | X                  | X                  |
| 7.7. Advances from others and deferred credits          | X                  | X                  |
| 7.8. Other liabilities (without reciprocals)            | <u>X</u>           | <u>X</u>           |
| 7.9. Total Federal liabilities                          | X                  | X                  |
| <b>8. Total Liabilities</b>                             | <u><u>X</u></u>    | <u><u>X</u></u>    |
| <b>9. Net Position:</b>                                 |                    |                    |
| 9.1 Net Position-Earmarked Funds and General Government |                    | X                  |
| 9.2 Net Position-General Government                     | X                  |                    |
| 9.3 Net Position-Earmarked Funds                        | X                  |                    |
| <b>10. Total Net Position</b>                           | X                  | X                  |
| <b>11. Total Liabilities and Net Position</b>           | X                  | X                  |

## Reclassified Financial Statement Line Item Descriptions

(Crosswalks mapping the USSGL accounts to each Closing Package line item are located on the USSGL Web site at <http://www.fms.treas.gov/ussgl>.)

### Balance Sheet:

#### 1. Assets - Title

#### 2. Non-Federal - Title

##### 2.1 Cash and Other Monetary Assets

The line item, cash and other monetary assets, is the sum of:

- Treasury operating cash—The sum of Central Summary Accounts 20A1009, “Tax and Loan Note Accounts,” 20A1010, “Federal Reserve Account,” 20A1008, “Term Investment Account,” and 20A1007, “Repurchase Agreement (Repo).”
- Other cash—The sum of collections on hand, not yet deposited within the same accounting period; authorized cash held by agency cashiers at personal risk; funds held by the public that OMB has determined will be included in the budget; cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment; and cash holdings not otherwise classified above.
- International monetary assets—The sum of the U.S. dollar equivalent of foreign government currency; the reserve position in the International Monetary Fund (IMF); and Special Drawing Rights (SDR).
- Gold—The statutory value of gold.
- Domestic monetary assets—The value of all other monetary assets not otherwise listed above.

##### 2.2 Accounts and Taxes Receivable

The line item, accounts and taxes receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court-ordered assessments.
- Amounts of taxes due to agencies that are identifiable, measurable, and legally enforceable. This includes claims to cash or other assets through established assessment processes.
- Related interest receivable.
- Related fines, penalties, and administrative fees receivable.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

The balance of the accounts receivable should be reconciled with the amounts reported on the Treasury report on receivables with an explanation of any material differences.

##### 2.3 Loans Receivable

The line item, loans receivable, consists of the face value of loans outstanding, the long-term cost of loans outstanding (including foreclosed property and interest and penalties), and subsidy expense.

- The face value of loans outstanding.
- The long-term cost of loans outstanding (including foreclosed property and interest and penalties).
- Subsidy expense. An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

##### 2.4 Inventory and Related Property

The line item, inventory and related property, is the sum of:

- Inventory purchases for resale – Cost or value of tangible personal property purchased by an agency for resale.
- Inventory held in reserve for future sale – Inventory expected to be sold in the normal course of operations that includes inventory held for future sale, excess inventory, obsolete inventory, and unserviceable inventory.
- Inventory held for repair – Cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.

- Operating materials and supplies – Tangible personal property to be consumed in normal operations that includes operating materials and supplies held for future use, excess operating materials and supplies, obsolete operating materials and supplies, and unserviceable operating materials and supplies.
- Stockpile materials – Strategic and critical materials held for use in national defense, conservation, or national emergencies due to statutory requirements; for example, nuclear materials and oil.
- Stockpile materials held for sale – The value of strategic and critical materials held because of statutory requirements or for the use in national defense, conservation, or national emergencies that are authorized to be sold.
- Other related property – Consists of commodities including items of commerce or trade that have an exchange value used to stabilize or support market prices; seized monetary instruments awaiting judgment to determine ownership; forfeited property acquired through forfeiture proceedings to satisfy a tax liability or unclaimed and abandoned merchandise; and other property not classified above.
- An allowance for the estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

### **2.5 Property, Plant, and Equipment**

The line item, property, plant, and equipment, is the sum of the net value of:

- Buildings, structures, and facilities.
- Furniture, fixtures, and equipment.
- Construction in progress.
- Land and land rights.
- Automated data processing software.
- Assets under capital lease.
- Leasehold improvements.
- Other assets used to provide goods and services.
- Other property, plant, and equipment.
- Related accumulated depreciation.

### **2.6 Securities and Investments**

The line item, securities and investments (non-Federal) is the sum of:

- Securities and investments.
- Nonmarketable par value securities.
- Marketable securities.
- Related amortization of discounts and premiums.

Investments are recorded at the acquisition costs/face values plus or minus the premium or discount on the investment.

### **2.7 Other Assets**

The line item, other assets, is the sum of:

- Advances to others and prepayments.
- Other assets not included above and not reported on any other line.

### **2.8 Total Non-Federal Assets**

Calculated line – Sum of 2.1 through 2.7.

## **3. Federal - Title**

### **3.1 Fund Balance With Treasury – Corresponds to RC29**

The line item, fund balance with Treasury, is the aggregate amount of funds on deposit with Treasury available to the entity for expenditures and liabilities, excluding seized cash deposited.

### **3.2 Federal Investments – Corresponds to RC01**

The line item, Federal investments, consists of securities agencies acquire from Treasury and other Federal agencies.

- Nonmarketable par value Treasury securities.
- Market-based Treasury securities.
- Marketable Treasury securities.

- Securities issued by other Federal agencies.
- Related amortization of discounts and premiums.
- Related market adjustment and contra-market adjustment on Federal securities.

Investments are recorded at the acquisition costs/face values plus or minus the premium or discount on the investment.

### **3.3 Accounts Receivable – Corresponds to RC22**

The line item, Federal accounts receivable, consists of claims to cash or other assets based on performance of a service, sale of goods, or court-ordered assessments, net of allowances for loss on accounts receivable.

### **3.4 Interest Receivable – Corresponds to RC02**

The line item, Federal interest receivable, consists of:

- The sum of interest accrued on interest-bearing securities, outstanding accounts and loans receivables, and other U.S. Government claims against other Federal agencies, net of allowances for loss on interest receivable.
- The amount of financing sources receivable from a fund resulting from a nonexchange transaction.

### **3.5 Loans Receivable – Corresponds to RC17**

The line item, Federal loans receivable, is the amount due from agencies for borrowings from Treasury (Bureau of the Public Debt (BPD) and/or Federal Financing Bank) or other Federal agencies, net of allowances for loss on loans receivable.

### **3.6 Transfers Receivable – Corresponds to RC27**

The line item, Federal transfers receivable, is the amount of fund transfers, or financing sources, due from Federal agencies.

### **3.7 Benefit Program Contributions Receivable – Corresponds to RC21**

The line item, Federal benefit program contributions receivable, is the amount of contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits but excluding Social Security taxes.

### **3.8 Advances to Others and Prepayments – Corresponds to RC23**

The line item, Federal advances and prepayments, consists of:

- Payments made to other Federal agencies for the future performance of services, receipt of goods and other assets, and incurrence of expenditures.
- Payments made to other Federal agencies for recurring expenditures that provide future benefit.

### **3.9 Other Assets (without reciprocals) – Corresponds to RC29**

The line item, Federal other assets (without reciprocals), consists of other assets (generally estimated amounts) not included above and not included in any other reciprocal account category. This line item also includes related allowances.

### **3.10 Total Federal Assets**

Calculated line – Sum of 3.1 through 3.9.

## **4. Total Assets**

Calculated line – Sum of 2.8 + 3.10.

## **5. Liabilities - Title**

## **6. Non-Federal - Title**

### **6.1 Accounts Payable**

The line item, accounts payable, is the sum of:

- Amounts owed to a non-Federal entity for goods and other property ordered and received.
- Services rendered by other than Federal employees.
- Voucher schedule payments transmitted but not yet processed.
- Interest accrued and owed to others.
- Accounts payable canceled reported by a department.

### 6.2 Federal Debt Securities Held by the Public

The line item, Federal debt securities held by the public, is the Federal debt held outside the Government by individuals, corporations, State or local governments, Federal Reserve Banks, foreign governments and central banks, including unamortized premiums and discounts and accrued interest. Accrued interest payable on debt held by the public is unpaid interest accrued on Federal debt securities held by the public as reported by the Bureau of the Public Debt (BPD) 2006.

### 6.3 Federal Employee and Veteran Benefits Payable

The line item, Federal employee and veterans benefits payable, is the sum of:

- Pension – The amount recorded by administering agencies for actuarial present value of all future retirement benefits and all pension benefits due and payable at the end of the fiscal year.
- Postretirement health benefits – The amount recorded by administering agencies for actuarial present value of all future health benefits and all benefit premiums payable to carriers at the end of the fiscal year.
- Life insurance – The amount recorded by administering agencies for actuarial present value of all future life insurance benefits for employees and veterans and all benefit premiums payable to carriers at the end of the fiscal year.
- Federal Employees' Compensation Act (FECA) benefits – The amount of future FECA benefit payments allocated to the employing agencies by the Department of Labor.
- Veterans compensation and burial benefits.
- Liability for other benefits – All other retirement and postemployment benefits not listed above.

### 6.4 Environmental and Disposal Liabilities

The line item, environmental and disposal liabilities, includes cleanup costs from Federal operations known to result in hazardous waste that the Government is required to clean up by Federal, State, or local statutes and/or regulations.

### 6.5 Benefits Due and Payable

The line item, benefits due and payable, is the sum of:

- Federal Old-Age and Survivors Insurance – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Old-Age and Survivors Insurance Program.
- Grants to States for Medicaid – The amount of entitlement benefits owed to recipients or medical service providers for the Grants to States for Medicaid Program.
- Federal Disability Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Federal Supplementary Medical Insurance (Medicare Part B) – The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- Federal Hospital Insurance (Medicare Part A) – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Hospital Insurance (Medicare Part A).
- Unemployment Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Unemployment Insurance.
- Supplemental Security Income – The amount of entitlement benefits owed to recipients or medical service providers for supplemental security income.
- Railroad Retirement – The amount of entitlement benefits owed to recipients or medical service providers for Railroad Retirement.
- All other benefits – The amount of entitlement benefits owed to recipients or medical service providers for all other programs not listed above.

### 6.6 Loan Guarantee Liabilities

The line item, loan guarantee liabilities, includes the long-term cost of guarantees outstanding for guarantees committed after fiscal 1991.

### 6.7 Insurance Programs

The line item, insurance programs, consists of Federal programs that provide protection to individuals or entities against specified risks. These funds are commonly held in revolving funds with the Federal Government, and losses sustained by participants are paid from these funds. Many of these programs receive appropriations to pay excess claims and/or have authority to borrow from the Treasury.

Include bank deposit insurance; guarantees of pension benefits; life and medical insurance; and insurance against damage to property caused by perils, risk of war, and insolvency. Insurance programs do not include social insurance, loan guarantee programs, and programs designed to benefit only current, former, and dependents of Federal employees.

### 6.8 Other Liabilities

The line item, other liabilities, is the sum of:

- Deferred revenue – Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- Accrued wages and benefits – Consist of the estimated liability for civilian and military salaries and wages, funded annual leave, and employee benefits earned but unpaid.
- Gold certificates – Monetized portions of gold and certificates deposited in Federal Reserve Banks (FRBs).
- Exchange Stabilization Fund – Includes SDRs, certificates issued to the FRBs, and allocations from the IMF.
- Other debt – Government obligations, whether secured or unsecured, not included in Public Debt.
- Deposited funds and undeposited collections – Deposits held and maintained by the Government on behalf of a third party; funds deposited in clearing accounts and suspense accounts that await disposition or reclassification.
- Advances from foreign governments – Money received from foreign governments for goods and services to be provided.
- Accrued grant liability.
- Contractual services – Contractual obligations.
- Carriers claim payable.
- Advances from others—Amounts received in advance for future delivery of goods or services.
- Federal aid highway grant accruals.
- Energy Employees Occupational Illness Compensation Act—Compensation for certain illnesses suffered by employees and contractors who performed work for the nuclear weapons program.
- Nuclear waste fund.
- Other miscellaneous liabilities—All other liabilities not classified above.

### 6.9 Total Non-Federal Liabilities

Calculated line – Sum of 6.1 through 6.8.

## 7. Federal - Title

### 7.1 Accounts Payable – Corresponds to RC22

The line item, Federal accounts payable, is the sum of:

- Amounts owed to another Federal entity for services rendered; goods and other property ordered and received.
- Voucher schedule payments transmitted but not yet processed.
- Amounts withheld from grantees or contractors pending completion of related contracts.
- Subsidy payable to the financing account and liability for subsidy related to undisbursed loans.
- Other Federal liabilities not otherwise classified.

### 7.2 Federal Debt – Corresponds to RC01

The line item, Federal debt, is the amount of debt issued by Treasury (Treasury securities/participation certificates) or by other agencies (agency securities/participation certificates) to Federal agencies. Also included in this line item are related premiums, discounts, and amortization.

### 7.3 Interest Payable – Corresponds to RC02

The line item, Federal interest payable, is the amount of interest incurred, but unpaid as of the reporting date.

### 7.4 Loans Payable – Corresponds to RC17

The line item, Federal loans payable, is the amount owed to agencies for borrowings from Treasury (BPD and/or the Federal Financing Bank) or other agencies.

### 7.5 Transfers Payable – Corresponds to RC27

The line item, Federal transfers payable, is the amount of fund transfers or financing sources due to other Federal agencies.

**7.6 Benefit Program Contributions Payable – Corresponds to RC21**

The line item, benefit program contribution payable, is the amount of the employer portion of benefit contributions including retirement, health, and life insurance.

**7.7 Advances From Others and Deferred Credits – Corresponds to RC23**

The line item, Federal advances from others and deferred credits, consists of:

- Liabilities related to payments received from other Federal agencies for the cost of goods and services to be provided sometime in the future.
- Unearned revenue due to prepayments received from other Federal agencies.

**7.8 Other Liabilities (without reciprocals) – Corresponds to RC29**

The line item, Federal other liabilities (without reciprocals), consists of other liabilities not included above and not included in any other reciprocal account category.

**7.9 Total Federal Liabilities**

Calculated line – Sum of 7.1 through 7.8.

**8.0 Total Liabilities**

Calculated line – Sum of 6.9 + 7.9.

**9. Net Position – Title****9.1 Net Position – Earmarked Funds and General Government**

The line item, net position – earmarked funds and general Government, is the sum of:

- Unexpended appropriations – the total amount of all appropriations not yet expended, including earmarked funds.
- Cumulative results of operations – the net difference since inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains, including earmarked funds.

**9.2 Net Position – General Government**

The line item, net position – general Government, is the sum of:

- Unexpended appropriations – the total amount of all appropriations not yet expended, excluding earmarked funds.
- Cumulative results of operations – the net difference since inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains, excluding earmarked funds.

**9.3 Net Position – Earmarked Funds**

The line item, total net position - earmarked funds, is the sum of:

- Unexpended appropriations – the total amount of all appropriations not yet expended for earmarked funds only.
- Cumulative results of operations – the net difference since inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains, for earmarked funds only.

**10. Total Net Position**

Calculated line – Sum of 9.1 thru 9.3.

**11. Total Liabilities and Net Position**

Calculated line – Sum of 8 +10.

**Reclassified Statement of Net Cost  
for the Years Ended September 30, 2006, and 2005**

|   | Fiscal 2006     | Fiscal 2005     |
|---|-----------------|-----------------|
| <b>1. Gross Cost:</b>                                 |                 |                 |
| 2. Non-Federal gross cost                             | X               | X               |
| 3. Interest on debt held by the public                | X               | X               |
| 4. Total non-Federal gross cost                       | X               | X               |
| <br>  |                 |                 |
| 5. Federal Gross Cost                                 |                 |                 |
| 5.1. Benefit program costs                            | X               | X               |
| 5.2. Imputed costs                                    | X               | X               |
| 5.3. Buy/sell costs                                   | X               | X               |
| 5.4. Federal securities interest expense              | X               | X               |
| 5.5. Borrowing and other interest expense             | X               | X               |
| 5.6. Borrowing losses                                 | X               | X               |
| 6. <b>Total Federal Gross Cost</b>                    | <u>X</u>        | <u>X</u>        |
| 7. Department Total Gross Cost                        | X               | X               |
| <br>  |                 |                 |
| 8. <b>Earned Revenue:</b>                             |                 |                 |
| 9. Non-Federal earned revenue                         | X               | X               |
| <br>  |                 |                 |
| 10. Federal Earned Revenue                            |                 |                 |
| 10.1. Benefit program revenue (exchange)              | X               | X               |
| 10.2. Buy/sell revenue                                | X               | X               |
| 10.3. Federal securities interest revenue (exchange)  | X               | X               |
| 10.4. Borrowing and other interest revenue (exchange) | X               | X               |
| 10.5. Borrowing gains                                 | X               | X               |
| 10.6. Other revenue (without reciprocals)             | X               | X               |
| 11. <b>Total Federal Earned Revenue</b>               | <u>X</u>        | <u>X</u>        |
| 12. Department Total Earned Revenue                   | X               | X               |
| <br>  |                 |                 |
| 13. <b>Net Cost of Operations</b>                     | <u><u>X</u></u> | <u><u>X</u></u> |

**Statement of Net Costs:****1. Gross Cost – Title****2. Non-Federal Gross Cost**

The line item, non-Federal gross cost, is the full cost of all programs and/or agencies of a department/agency resulting from transactions with the public, excluding interest on publicly held debt and including the amounts paid for buyback losses.

**3. Interest on Debt Held by the Public**

The line item, interest on debt held by the public, is the amount of interest expense incurred by the agency during the current fiscal year on publicly held debt.

**4. Total Non-Federal Gross Cost**

Calculated line – Sum of 2 + 3.

**5. Federal Gross Cost – Title****5.1 Benefit Program Costs – Corresponds to RC26**

The line item, Federal benefit program costs, is comprised of funded and unfunded benefit program costs related to exchange transactions for the following employee benefit programs.

**Funded benefit program costs - employment benefit programs consist of the following:**

- Retirement, life insurance, and health insurance.
- Voluntary Separation Incentive Payment (VSIP).
- FECA.
- Unemployment for Federal employees.
- Social Security (old age, survivors, and disability insurance).
- Medicare (Hospital Insurance, Part A).

**Unfunded benefit program costs – employment benefit programs consist of the following:**

- FECA.
- Unemployment for Federal employees.

**5.2 Imputed Costs – Corresponds to RC25**

The line item, Federal imputed costs, is the amount of costs incurred by an agency that is subsidized by other Federal agencies. The receiving agency recording an imputed cost also would record an imputed financing source equal to the imputed cost.

**5.3 Buy/Sell Costs – Corresponds to RC24**

The line item, Federal buy/sell costs, is the amount of costs and expenses related to acquiring goods and services from other Federal agencies.

**5.4 Federal Securities Interest Expense – Corresponds to RC03**

The line item, Federal securities interest expense, is the amount of Treasury's actual or expected cash outflows to pay the interest agencies earn on their investments in Federal securities. In addition, unrealized and realized losses are recognized in RC03.

**5.5 Borrowing and Other Interest Expense – Corresponds to RC05**

The line item, Federal borrowing interest and other expenses, is the amount of a Federal entity's actual or expected cash outflows for interest on borrowings from Treasury (BPD and/or Federal Financing Bank) or interest not included in any other reciprocal account category.

**5.6 Borrowing Losses – Corresponds to RC06**

The line item, Federal borrowings losses, is the amount of the losses attributed to an early disposition of a Federal Financing Bank loan, in addition to other losses, except those related to investments.

**6. Total Federal Gross Cost**

Calculated line – Sum of 5.1 through 5.6.

**7. Department Total Gross Cost**

The line item, department total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.

**8. Earned Revenue - Title****9. Non-Federal Earned Revenue**

All exchange revenue generated through transactions with the public.

**10. Federal Earned Revenue - Title****10.1 Benefit Program Revenue (exchange) – Corresponds to RC26**

The line item, Federal benefit program revenue, is the amount of revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs, net of contra revenue for benefit program revenue.

**10.2 Buy/Sell Revenue – Corresponds to RC24**

The line item, Federal buy/sell revenue (exchange revenue), is the amount of revenue earned from the sale of goods and services to another Federal agency for a price (earned revenue), net of contra revenue for goods sold and contra revenue for service provided.

**10.3 Federal Securities Interest Revenue (exchange) – Corresponds to RC03**

The line item, Federal securities interest revenue – investments, is the amount of interest revenue (exchange revenue) earned by an agency on its investments in Federal securities, net of contra revenue for interest revenue.

**10.4 Borrowing and Other Interest Revenue (exchange) – Corresponds to RC05**

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies and interest revenue not included in any other reciprocal account category, net of contra revenue for other revenue.

**10.5 Borrowing Gains – Corresponds to RC06**

The line item, Federal borrowings gains, is the amount of gains attributed to an early disposition of a Federal Financing Bank loan in addition to other gains, except those relating to investments.

**10.6 Other Revenue (without reciprocals) – Corresponds to RC29**

The line item, Federal other revenue, is comprised of revenue not included above and not included in any other reciprocal account category.

**11. Total Federal Earned Revenue**

Calculated line – Sum of 10.1 through 10.6.

**12. Department Total Earned Revenue**

All exchange revenue generated through transactions with the Federal Government and the public.

**13. Net Cost of Operations**

Calculated line – Sum of 7 through 12.

**Reclassified Statement of Changes in Net Position  
for the Years Ended September 30, 2006, and 2005**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. <b>Beginning net position balance</b>               | X                  | X                  |
| 2. Non-Federal prior-period adjustments (not restated) | X                  | X                  |
| 3. Federal prior-period adjustments (not restated)     | X                  | X                  |
| 4. Adjusted beginning net position balance             | X                  | X                  |
| <br>   |                    |                    |
| 5. <b>Non-Federal Nonexchange Revenue:</b>             |                    |                    |
| 5.1. Individual income tax and tax withholdings        | X                  | X                  |
| 5.2. Corporation income taxes                          | X                  | X                  |
| 5.3. Unemployment taxes                                | X                  | X                  |
| 5.4. Excise taxes                                      | X                  | X                  |
| 5.5. Estate and gift taxes                             | X                  | X                  |
| 5.6. Customs duties                                    | X                  | X                  |
| 5.7. Other taxes and receipts                          | X                  | X                  |
| 5.8. Miscellaneous earned revenue                      | X                  | X                  |
| 5.9. Total non-Federal nonexchange revenue             | X                  | X                  |
| <br>   |                    |                    |
| 6. <b>Federal Nonexchange Revenue:</b>                 |                    |                    |
| 6.1. Federal securities interest revenue               | X                  | X                  |
| 6.2. Borrowing and other interest revenue              | X                  | X                  |
| 6.3. Benefit program revenue (nonexchange)             | X                  | X                  |
| 6.4. Other taxes and receipts                          | X                  | X                  |
| 6.5. Total Federal nonexchange revenue                 | X                  | X                  |
| <br>   |                    |                    |
| 7. <b>Budgetary Financing Sources:</b>                 |                    |                    |
| 7.1. Appropriations received                           | X                  | X                  |
| 7.2. Unexpended appropriations transferred in          | X                  | X                  |
| 7.3. Unexpended appropriations transferred out         | X                  | X                  |
| 7.4. Other adjustments (rescissions, etc.)             | X                  | X                  |
| 7.5. Appropriation transfers-in                        | X                  | X                  |
| 7.6. Appropriation transfers-out                       | X                  | X                  |
| 7.7. Other financing sources                           | X                  | X                  |
| 7.8. Total budgetary financing sources                 | X                  | X                  |
| <br>   |                    |                    |
| 8. <b>Other Financing Sources:</b>                     |                    |                    |
| 8.1. Transfers-in without reimbursement                | X                  | X                  |
| 8.2. Transfers-out without reimbursement               | X                  | X                  |
| 8.3. Imputed financing source                          | X                  | X                  |
| 8.4. Total other financing sources                     | X                  | X                  |
| <br>   |                    |                    |
| 9. <b>Net Cost of Operations</b>                       | <u>X</u>           | <u>X</u>           |
| <br>   |                    |                    |
| 10. <b>Ending Net Position Balance</b>                 | <u><u>X</u></u>    | <u><u>X</u></u>    |

**Statement of Changes in Net Position:****1. Beginning Net Position Balance**

Beginning net position balance includes the cumulative results of operations and cumulative unexpended appropriation balance as of the beginning of the fiscal year. The current-period's beginning net position is always equal to the prior-period's ending net position.

**2. Non-Federal Prior-Period Adjustments (not restated)**

Non-Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

**3. Federal Prior-Period Adjustments (not restated) – Corresponds to RC29**

Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with another Federal entity, that are accounted for as either debits or credits to net position.

**4. Adjusted Beginning Net Position Balance**

Calculated line – 1(+/-) 2 (+/-) 3.

**5. Non-Federal Nonexchange Revenue – Title****5.1 Individual Income Tax and Tax Withholdings (Treasury Only)**

The line item, individual income tax and tax withholdings (non-Federal), includes the following:

- Individual income tax and tax withholdings collected.
- Individual income tax and tax withholdings accrual adjustment.
- Individual income tax and tax withholdings contra revenue for taxes.
- Individual income tax and tax withholdings refunds.

**5.2 Corporation Income Taxes (Treasury Only)**

The line item, corporation income taxes (non-Federal), includes the following:

- Corporation income taxes collected.
- Corporation income taxes accrual adjustment.
- Corporation income taxes contra revenue for taxes.
- Corporation income taxes refunds.

**5.3 Unemployment Taxes**

The line item, unemployment taxes (non-Federal), includes the following:

- Unemployment taxes collected.
- Unemployment taxes accrual adjustment.
- Unemployment taxes contra revenue for taxes.
- Unemployment taxes refunds.

**5.4 Excise Taxes**

The line item, excise taxes (non-Federal), includes the following:

- Excise taxes collected.
- Excise taxes accrual adjustment.
- Excise taxes contra revenue for taxes.
- Excise taxes refunds.

**5.5 Estate and Gift Taxes**

The line item, estate and gift taxes (non-Federal), includes the following:

- Estate and gift taxes collected.
- Estate and gift taxes accrual adjustment.
- Estate and gift taxes contra revenue for taxes.
- Estate and gift taxes refunds.

**5.6 Customs Duties**

The line item, customs duties (non-Federal), includes the following:

- Customs duties collected.
- Customs duties accrual adjustment.
- Customs duties contra revenue.
- Customs duties refunds.

**5.7 Other Taxes and Receipts**

The line item, other taxes and receipts, is non-Federal nonexchange revenue, including gains and losses, not included above and not included in miscellaneous earned revenue below.

**5.8 Miscellaneous Earned Revenue**

The line item, miscellaneous earned revenue, is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods). According to Statement of Federal Financial Accounting Standards No. 7 (SFFAS #7), paragraph 45, such revenue collections occur only under exceptional circumstances. Examples of the items to be included in this line are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.

**5.9 Total Non-Federal Nonexchange Revenue**

Calculated Line — Sum of 5.1 through 5.8.

**6. Federal Nonexchange Revenue – Title****6.1 Federal Securities Interest Revenue (nonexchange) – Corresponds to RC 03**

The line item, Federal securities interest revenue-investments, is the amount of interest revenue (classified as nonexchange revenue) earned by an agency on its investments in Federal securities.

**6.2 Borrowing and Other Interest Revenue (nonexchange) – Corresponds to RC05 and RC06**

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies in addition to nonexchange borrowing gains/losses.

**6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC26**

The line item, Federal benefit program revenue, is the amount of nonexchange revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs.

**6.4 Other Taxes and Receipts – Corresponds to RC29**

The line item, Federal other taxes and receipts, is the amount of nonexchange revenue (taxes and fees, contra accounts, and tax refunds) not included in any other reciprocal category.

**6.5 Total Federal Nonexchange Revenue**

Calculated line – Sum of 6.1 through 6.4.

## 7. Budgetary Financing Sources – Title

### 7.1 Appropriations Received – Corresponds to RC29

The line item, appropriations received, is the amount of new appropriations received during the reporting period.

### 7.2 Unexpended Appropriations Transferred In – Corresponds to RC28

The line item, unexpended appropriations transferred in, is the amount of current-year or prior-year unexpended appropriations transferred in during the reporting period.

### 7.3 Unexpended Appropriations Transferred Out – Corresponds to RC28

The line item, unexpended appropriations transferred out, is the amount of current-year or prior-year unexpended appropriations transferred out during the reporting period.

### 7.4 Other Adjustments (rescissions, etc.) – Corresponds to RC29

The line item, other adjustments, is the amount of adjustments to unexpended appropriations from the current year or prior year during the reporting period.

### 7.5 Appropriation Transfers-In – Corresponds to RC19

The line item, appropriation transfers-in, is the sum of:

- Appropriated earmarked receipts transferred in.
- Expenditure financing sources – transfers-in.
- Nonexpenditure financing sources – transfers-in.

### 7.6 Appropriation Transfers-Out – Corresponds to RC19

The line item, appropriation transfers-out, is the sum of:

- Appropriated earmarked receipts transferred out.
- Expenditure financing sources – transfers-out.
- Nonexpenditure financing sources – transfers-out.

### 7.7 Other Financing Sources – Corresponds to RC29

The line item, other financing sources, is comprised of all the other budgetary financing sources not included above. The following are Federal other budgetary financing sources:

- Other financing sources (Federal).
- Adjustment of appropriations used.
- Distribution of income – dividend (Federal and nonexchange).
- Penalties, fines, and administrative fees revenue.
- Contra revenue for penalties, fines, and administrative fees revenue.
- Unexpended appropriations – used and expended appropriations.

### 7.8 Total Budgetary Financing Sources

Calculated line — Sum of 7.1 through 7.7.

## 8. Other Financing Sources

### 8.1 Transfers-in Without Reimbursement – Corresponds to RC18

The line item, transfers-in without reimbursement, is the amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in without reimbursement. The amount of the asset is recorded at book value as of the transfer date.

### 8.2 Transfers-out Without Reimbursement – Corresponds to RC18

The line item, transfers-out without reimbursement, is the amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out without reimbursement. The amount of the asset is recorded at book value as of the transfer date.

**8.3 Imputed Financing Sources – Corresponds to RC25**

The line item, imputed financing sources, is the amount of costs absorbed by other Federal agencies that are inflows of resources that increase results of operations and offset imputed costs (subsidized costs). Imputed financing sources are recorded by receiving agencies in an amount equal to the imputed cost they record.

**8.4 Total Other Financing Sources**

Calculated line — Sum of 8.1 through 8.3.

**9. Net Cost of Operations**

Net cost of operations is fed directly from the Statement of Net Cost, line 13.

**10. Ending Net Position Balance**

Calculated line —  $4 + 5.9 + 6.5 + 7.8 + 8.4 + -9$ .

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U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Balance Sheet

Debit/(Credit)

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u>             | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u>        | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|-------------------------------------|----------------------|------------|---|----------------------------|-----------------|
| R-1                          | F          | Fund Balance With Treasury          | (6,766,494)          | F          | Fund Balance With Treasury              | 6,766,494                  | 0               |
| R-2                          | F          | Investments                         | (17,083)             | F          | Federal Investments                     | 17,083                     | 0               |
| R-3                          | F          | Accounts Receivable, Net            | (53,544)             | F          | Accounts Receivable                     | 53,544                     | 0               |
| R-4                          | F          | Advances and Prepaid Expenses       | (21,274)             | F          | Advances to Others and<br>Prepayments   | 21,274                     | 0               |
| R-5                          | N          | Accounts Receivable, Net            | (8,972)              | N          | Accounts and Taxes Receivable           | 8,972                      | 0               |
| R-6                          | N          | Inventory and Related Property, Net | (2,208,064)          | N          | Inventory and Related Property          | 2,208,064                  | 0               |
| R-7                          | N          | Property, Plant, and Equipment, Net | (34,973,293)         | N          | Property, Plant, and Equipment          | 34,973,293                 | 0               |
| R-8                          | N          | Advances and Prepayments            | (44,907)             | N          | Other Assets                            | 44,907                     | 0               |
| R-9                          | F          | Accounts Payable                    | 181,244              | F          | Accounts Payable                        | (181,244)                  | 0               |
| R-10                         | F          | Other Liabilities                   | 232,713              | F          | Other Liabilities (without reciprocals) | (232,713)                  | 0               |
| R-11                         | N          | Accounts Payable                    | 2,326,774            | N          | Accounts Payable                        | (2,326,774)                | 0               |

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**Agency A Reclassification Entry Summary**

**Fiscal 200X**

**Statement: Balance Sheet (Cont.)**

**Debit/(Credit)**

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u>                                 | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u>                 | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|---|----------------------|------------|--|----------------------------|-----------------|
| R-12                         | N          | Other Liabilities                                       | 418,480              | N          | Accounts Payable                                 | (45,930)                   | 0               |
|                              |            |   |                      | N          | Federal Employee<br>and Veteran Benefits Payable | (67,280)                   |                 |
|                              |            |   |                      | N          | Other Liabilities                                | (305,270)                  |                 |
| R-13                         | N          | Environmental Cleanup Costs                             | 1,271,937            | N          | Environmental and Disposal Liabilities           | (1,271,937)                | 0               |
| R-14                         | B          | Unexpended Appropriations-<br>Earmarked Funds           | 1,170,945            | B          | Net Position-Earmarked Funds                     | (1,170,945)                | 0               |
| R-14                         | B          | Unexpended Appropriations-General<br>Government         | 2,732,200            | B          | Net Position-General Government                  | (2,732,200)                | 0               |
| R-15                         | B          | Cumulative Results of Operations-<br>Earmarked Funds    | 10,727,801           | B          | Net Position-Earmarked Funds                     | (10,727,801)               | 0               |
| R-15                         | B          | Cumulative Results of Operations-<br>General Government | 25,031,537           | B          | Net Position-General Government                  | (25,031,537)               | 0               |

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

**Statement: Statement of Net Cost**

**Debit/(Credit)**

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u> | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u>    | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|-------------------------|----------------------|------------|-------------------------------------|----------------------------|-----------------|
| R-16                         | B          | Total Gross Cost        | (15,068,551)         | N          | Non-Federal Gross Cost              | 13,403,448                 | 0               |
|                              |            |                         |                      | F          | Imputed Costs                       | 212,434                    |                 |
|                              |            |                         |                      | F          | Buy/Sell Costs                      | 1,452,669                  |                 |
| R-17                         | B          | Total Earned Revenue    | 730,880              | N          | Non-Federal Earned Revenue          | (58,528)                   | 0               |
|                              |            |                         |                      | F          | Buy/Sell Revenue                    | (601,268)                  |                 |
|                              |            |                         |                      | F          | Other Revenue (Without Reciprocals) | (71,084))                  |                 |

**Statement: Statement of Changes in Net Position**

**Debit/(Credit)**

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u> | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u> | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|-------------------------|----------------------|------------|----------------------------------|----------------------------|-----------------|
| R-18                         | B          | Beginning Balance       | 39,211,284           | B          | Beginning Net Position           | (39,211,284)               | 0               |
| R-19                         | F          | Appropriations Received | 14,902,826           | F          | Appropriations Received          | (14,902,826)               | 0               |
| R-20                         | B          | Appropriations Used     | 14,282,068           | F          | Other Financing Sources          | (14,282,068)               | 0               |

U.S. Department of the Treasury  
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Governmentwide Financial Report System

Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Changes in Net Position (Cont.)

Debit/(Credit)

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u>                | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u>           | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|--|----------------------|------------|--|----------------------------|-----------------|
| R-21                         | F          | Unexpended Appropriations-Adjustments  | (43,204)             | F          | Other Adjustments (rescissions, etc.)      | 43,204                     | 0               |
| R-22                         | B          | Nonexchange Revenue                    | 1,212                | N          | Other Taxes and Receipts                   | (375)                      | 0               |
|                              |            |  |                      | F          | Other Taxes and Receipts                   | (837)                      |                 |
| R-23                         | N          | Donations                              | 3                    | N          | Other Taxes and Receipts                   | (3)                        | 0               |
| R-24                         | F          | Transfers-In/Out Without Reimbursement | (284,401)            | F          | Transfers-In Without Reimbursement         | (302,574)                  | 0               |
|                              |            |  |                      | F          | Transfers-Out Without Reimbursement        | 586,975                    |                 |
| R-25                         | F          | Imputed Financing                      | 212,434              | F          | Imputed Financing Source                   | (212,434)                  | 0               |
| R-26                         | N          | Taxes                                  | 1,267                | N          | Individual Income Tax and Tax Withholdings | (985)                      | 0               |
|                              |            |  |                      | N          | Corporation Income Taxes                   | (108)                      |                 |
|                              |            |  |                      | N          | Unemployment Taxes                         | (28)                       |                 |
|                              |            |  |                      | N          | Excise Taxes                               | (67)                       |                 |
|                              |            |  |                      | N          | Estate and Gift Taxes                      | (79)                       |                 |

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Changes in Net Position – Agency Custodial Activity

Debit/(Credit)

| <u>Reclass<br/>Entry No.</u> | <u>F/N</u> | <u>Agency Line Item</u>               | <u>Agency Amount</u> | <u>F/N</u> | <u>Closing Package Line Item</u>           | <u>Reclassified Amount</u> | <u>Variance</u> |
|------------------------------|------------|---------------------------------------|----------------------|------------|--|----------------------------|-----------------|
| R-27                         | B          | Penalties and Fines                   | 584                  | N          | Other Taxes and Receipts                   | (504)                      | 0               |
|                              |            |                                       |                      | F          | Other Financing Sources                    | (80)                       |                 |
| R-28                         | N          | Spectrum Auction Receipts             | 2,100                | N          | Miscellaneous Earned Revenue               | (2,100)                    | 0               |
| R-29                         | N          | Accrual Adjustment                    | 68                   | N          | Individual Income Tax and Tax Withholdings | (45)                       | 0               |
|                              |            |                                       |                      | N          | Other Taxes and Receipts                   | (12)                       |                 |
|                              |            |                                       |                      | N          | Miscellaneous Earned Revenue               | (11)                       |                 |
| R-30                         | B          | Transfer to Other Federal Entities    | (3,862)              | F          | Other Financing Sources                    | 3,862                      | 0               |
| R-31                         | F          | Taxes Transferred to the General Fund | (1,267)              | F          | Other Financing Sources                    | 1,267                      | 0               |
| R-32                         | N          | Distribution to States and Others     | (500)                | N          | Other Taxes and Receipts                   | 500                        | 0               |
| R-33                         | N          | Transferred to Public                 | (2,000)              | N          | Other Taxes and Receipts                   | 2,000                      |                 |

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## Financial Report (FR) Notes and Instructions

Agencies are required to submit FR Notes based on amounts shown in the reclassified non-Federal line items on the Closing Package Balance Sheet. Additional notes will be required based on disclosure standards (for example, dedicated collections, commitments, and contingencies). Requirements of generally accepted accounting principles (GAAP) are referenced in this document. This is not a substitute for reading the literature that created the requirements.

This appendix is arranged in the same general format as the Governmentwide Financial Report System (GFRS). Data has been marked to agree with the GFRS tab that agencies will use to access information to assist them in completing the Notes module. Agencies are required to enter an explanation for any changes from the prior-year's "Notes" data on the "Threshold" tab of the Notes module. They also must provide an explanation for any changes between current- and prior-year amounts greater than a predetermined threshold amount. They enter the explanation on the "Threshold" tab.

The FR notes are directly linked to the amounts that have been reclassified and not necessarily to the notes in the agencies' audited financial statements. Thus, agencies must enter a reference to their agency financial statement notes. This reference should be at the level of detail that would be necessary to crosswalk from the specific line items and other key information in the Notes Module to the notes in the agencies' financial statements.

The "Line Item Notes" tab ties the data back to an individual Closing Package line item. The "Other Notes Info" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a note or to an agency. Each FR Note can have up to four tabs that require data input:

- Tab 1 title "Line Item Notes" – The amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title "Other Notes Info" – Numerical information related to the note.
- Tab 3 title "Text Data" – Textual information related to the note.
- Tab 4 title "Threshold" – Explanation for amounts greater than a defined amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some of these notes contain a line titled "All other." Use the line titled "All other" when appropriate and do not create an additional line titled "Other" or "All other."

Instructions for completing the FR Notes also are included in this appendix following these descriptions.

### Note 1. Federal Reserve Earnings and Subsequent Events

Provide the following information as it relates to Treasury securities.

#### "Other Notes Info" Tab (to be completed only by the Department of the Treasury (Treasury))

##### Section A—Federal Reserve Earnings and Subsequent Events

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Treasury securities including those held by the Federal Reserve Bank (FRB) | X                  | X                  |
| 2. FRB earnings on Treasury securities that exceed the statutory amount.      | X                  | X                  |

#### "Text Data" Tab

1. Describe any significant events that occurred after the date of the balance sheet but prior to the agency's audited financial statements being issued.
2. Describe any departures from U.S. GAAP.
3. Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard – SFFAS No. 7, par. 64.
4. Provide any other relevant information pertaining to this note.

**Note 2. Cash and Other Monetary Assets****“Line Item Notes” Tab**

|                                  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------------------|--------------------|--------------------|
| 1. Operating cash                | X                  | X                  |
| 2. Other cash – not restricted   | X                  | X                  |
| 3. Other cash – restricted       | X                  | X                  |
| 4. International monetary assets | X                  | X                  |
| 5. Gold                          | X                  | X                  |
| 6. Domestic monetary assets      | X                  | X                  |

**“Other Notes Info” Tab (to be completed only by Treasury)****Section A—Other Related Information**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. IMF Letter of Credit – available balance                  | X                  | X                  |
| 2. Reserve position in the IMF                               | X                  | X                  |
| 3. SDR holdings – Exchange Stabilization Fund                | X                  | X                  |
| 4. SDR certificates outstanding with the FRB                 | X                  | X                  |
| 5. Interest bearing liability to the IMF for SDR allocations | X                  | X                  |
| 6. Gold certificates   | X                  | X                  |

**Section B—Gold**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Number of fine troy ounces of gold           | X                  | X                  |
| 2. Statutory price of 1 fine troy ounce of gold | X                  | X                  |
| 3. Market value of 1 fine troy ounce of gold    | X                  | X                  |

**“Text Data” Tab**

1. Describe the nature of the amount in the line item “Other cash – not restricted.”
2. Describe the restrictions on the cash reported in the line item “Other cash – restricted” and any statutory authority.
3. Provide any other relevant information pertaining to this note.

**Note 3. Accounts and Taxes Receivable****“Line Item Notes” Tab**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Accounts receivable, gross   | X                  | X                  |
| 2. Related interest receivable – accounts receivable                                | X                  | X                  |
| 3. Penalties, fines, and administrative fees receivable                             | X                  | X                  |
| 4. Less: allowance for loss on accounts receivable                                  | X                  | X                  |
| 5. Less: allowance for loss on interest receivable                                  | X                  | X                  |
| 6. Less: allowance for loss on penalties, fines, and administrative fees receivable | X                  | X                  |
| 7. Taxes receivable, gross  | X                  | X                  |
| 8. Less: allowance for loss on taxes receivable                                     | X                  | X                  |

**“Other Notes Info” Tab****Section A—Taxes (to be completed only by Treasury, the Department of Labor, and the Department of Homeland Security)**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Interest on uncollectible accounts<br>(SFFAS No. 1, par. 55) | X                  | X                  |

**“Text Data” Tab**

1. Describe the method(s) used to calculate the allowances on accounts receivable.
2. Describe the method(s) used to calculate the allowance on taxes receivable.
3. Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS No. 7, par. 65.1).
4. Provide any other relevant information pertaining to this note.

**Note 4A. Direct Loans Receivable****“Line Item Notes” Tab****Loans Receivable:**

Enter the names of the major loan programs and the following information for the current and prior years.

Column headings:

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Face value of loans outstanding (loans/defaulted guaranteed loans receivable gross)         | X                  | X                  |
| 2. Long-term cost of loans (including foreclosed property, interest, penalties, and allowance) | X                  | X                  |
| 3. Net loan receivable (calculated amount)   | X                  | X                  |

Row headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Export Loans
7. Housing for the Elderly and Disabled
8. Farm Loans
9. Export-Import Bank Loans
10. U.S. Agency for International Development
11. Housing and Urban Development
12. Telecommunications Loans
- 13.-17. Agency-entered programs
18. All other loans receivable

**“Other Notes Info” Tab****Section A—Direct Loans Disbursed and Subsidy Expense**

Enter the amounts for loans disbursed and subsidy expense for the programs identified in the “Line Item Notes” tab.

Column headings:

|                    | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--------------------|--------------------|--------------------|
| 1. Loans disbursed | X                  | X                  |
| 2. Subsidy expense | X                  | X                  |

Row headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Export Loans
7. Housing for the Elderly and Disabled
8. Farm Loans
9. Export-Import Bank Loans
10. U.S. Agency for International Development
11. Housing and Urban Development
12. Telecommunications Loans
- 13-17. Agency-entered programs
18. All other loans receivable

**Section B—Reconciliation Schedule for Subsidy Cost Allowance Balance (Direct Loans)**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Beginning balance of the subsidy cost allowance                  | X                  | X                  |
| 2. Interest rate differential costs                                 | X                  | X                  |
| 3. Default costs (net of operations)                                | X                  | X                  |
| 4. Fees and other collections                                       | X                  | X                  |
| 5. Other subsidy costs  | X                  | X                  |
| 6. Total of the above subsidy expense components                    | X                  | X                  |
| 7. Loan modifications   | X                  | X                  |
| 8. Fees received  | X                  | X                  |
| 9. Foreclosed property acquired                                     | X                  | X                  |
| 10. Loans written off   | X                  | X                  |
| 11. Subsidy allowance amortization                                  | X                  | X                  |
| 12. Other   | X                  | X                  |
| 13. Ending balance of the subsidy cost allowance before reestimates | X                  | X                  |
| 14. Interest rate reestimate  | X                  | X                  |
| 15. Technical/default reestimate                                    | X                  | X                  |
| 16. Total of the above reestimate components                        | X                  | X                  |
| 17. Ending balance of the subsidy cost allowance                    | X                  | X                  |

**Section C—Subsidy Rates for Direct Loans**

Provide the subsidy rates for direct loans by program and component.

Column headings:

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Interest differential      | X%                 | X%                 |
| 2. Defaults                   | X%                 | X%                 |
| 3. Fees and other collections | X%                 | X%                 |
| 4. Other                      | X%                 | X%                 |
| 5. Total                      | X%                 | X%                 |
| 6. Loan modification          | X%                 | X%                 |

Row headings:

1. Program names
- ...
35. All other programs

**Section D—Foreclosed Assets – Number of Units (SFFAS No. 3, par. 91)**

Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Number of properties in the foreclosure process     | X                  | X                  |
| 2. Number of properties held                           | X                  | X                  |
| 3. Average holding period for properties held (months) | X                  | X                  |

**Section E—Foreclosed Assets – Balances (SFFAS No. 3, par. 91)**

Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Balances for property held Pre-1992  | X                  | X                  |
| 2. Balances for property held Post-1991 | X                  | X                  |

**“Text Data” Tab**

1. Modifications: enter the program name and basis for recognizing a gain or loss.
2. Modifications: enter the program name and nature of modifications.
3. Foreclosed assets: describe the restrictions on the use/disposal of foreclosed property.
4. Foreclosed assets: describe the valuation basis for foreclosed property.
5. Foreclosed assets: disclose any changes from the prior-year’s accounting method.
6. Provide analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).
7. Provide explanations of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies; and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par. 11).
8. Provide the changes in borrowers’ eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).
9. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact on changes for which effects are not measurable at the reporting date (SFFAS No. 18, par. 11).
10. Provide a broad description of foreclosed property.
11. Provide any other relevant information pertaining to this note.

**Note 4B. Loan Guarantees**

**“Line Item Notes” Tab**

Enter the names of major programs and the loan guarantee liability for the current and prior years.

Column headings:

|                             | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-----------------------------|--------------------|--------------------|
| 1. Loan guarantee liability | X                  | X                  |

Row headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Guarantees
5. Small Business Loans
6. Israeli Loan Gurantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Air Transportation Stabillization Board
10. Federal Ship Financing Fund
11. Business and Industry Loans
12. Export Credit Guarantee Programs
- 13.-17. Agency-entered programs
18. All other loan guarantee liabilities

**“Other Notes Info” Tab**

**Section A—Other Related Information**

Enter the amounts for the following items by the same program name identified in the “Line Item Notes” tab.

Column headings:

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Face value of loans outstanding     | X                  | X                  |
| 2. Amount guaranteed by the Government | X                  | X                  |
| 3. Loans disbursed                     | X                  | X                  |
| 4. Subsidy expense                     | X                  | X                  |

Row headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Guarantees
5. Small Business Loans
6. Israeli Loan Gurantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Air Transportation Stabillization Board
10. Federal Ship Financing Fund
11. Business and Industry Loans
12. Export Credit Guarantee Programs
- 13.-17. Agency-entered programs
18. All other loan guarantee liabilities

**Section B—Schedule for Reconciling Loan Guarantee Liability Balances**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Beginning balance of the loan guarantee liability        | X                  | X                  |
| 2. Interest supplement costs                                | X                  | X                  |
| 3. Default costs (net of recoveries)                        | X                  | X                  |
| 4. Fees and other collections                               | X                  | X                  |
| 5. Other subsidy costs                                      | X                  | X                  |
| 6. Total of the above subsidy expense components            | X                  | X                  |
| 7. Loan guarantee modifications                             | X                  | X                  |
| 8. Fees received  | X                  | X                  |
| 9. Interest supplements paid                                | X                  | X                  |
| 10. Foreclosed property and loans acquired                  | X                  | X                  |
| 11. Claim payments to lenders                               | X                  | X                  |
| 12. Interest accumulation on the liability balance          | X                  | X                  |
| 13. Other loan guarantees                                   | X                  | X                  |
| 14. Ending balance of the loan guarantee before reestimates | X                  | X                  |
| 15. Interest rate reestimate                                | X                  | X                  |
| 16. Technical/default reestimate                            | X                  | X                  |
| 17. Total of the above reestimate components                | X                  | X                  |
| 18. Ending balance of loan guarantee liability              | X                  | X                  |

**Section C—Subsidy Rates for Loan Guarantees**

Provide the subsidy rates for loan guarantees by program and component.

Column headings:

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Interest supplements       | X%                 | X%                 |
| 2. Defaults                   | X%                 | X%                 |
| 3. Fees and other collections | X%                 | X%                 |
| 4. Other                      | X%                 | X%                 |
| 5. Total                      | X%                 | X%                 |

Row headings:

1. Program names
- ...
35. All other programs

**“Text Data” Tab**

1. Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates.
2. Provide explanations of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies; and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par. 11).
3. Provide the changes in borrowers' eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).
4. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact on changes for which effects are not measurable at the reporting date (SFFAS No. 18, par. 11).
5. Provide any other relevant information pertaining to this note.

**Note 5. Inventories and Related Property****“Line Item Notes” Tab**

Enter the following information for inventories and related property for the current and prior years.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Gross inventory – balance beginning of year          | X                  | X                  |
| 2. Prior-period adjustment (not restated)               | X                  | X                  |
| 3. Capitalized acquisitions from the public             | X                  | X                  |
| 4. Capitalized acquisitions from Government agencies    | X                  | X                  |
| 5. Inventory sold or used                               | X                  | X                  |
| 6. Total allowance for inventories and related property | X                  | X                  |
| 7. Inventory, net – balance end of year                 | X                  | X                  |

**“Other Notes Info” Tab****Section A— Inventory Yearend Balances by Category Type**

Enter the balance as of the fiscal yearends for the following categories of inventory.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Inventory purchased for sale   | X                  | X                  |
| 2. Inventory held in reserve for future sale to the public              | X                  | X                  |
| 3. Inventory and operating material and supplies held for repair        | X                  | X                  |
| 4. Inventory – excess, obsolete, and unserviceable                      | X                  | X                  |
| 5. Operating materials and supplies held for use                        | X                  | X                  |
| 6. Operating materials and supplies held in reserve for future use      | X                  | X                  |
| 7. Operating materials and supplies excess, obsolete, and unserviceable | X                  | X                  |
| 8. Stockpile materials  | X                  | X                  |
| 9. Stockpile materials held for sale                                    | X                  | X                  |
| 10. Forfeited property  | X                  | X                  |
| 11. Other related property  | X                  | X                  |
| 12. Total allowance for inventories and related property                | X                  | X                  |
| 13. Total inventories and related property, net                         | X                  | X                  |

**Section B—Capitalized Acquisitions From Government Agencies by Trading Partner**

Provide amounts of capitalized acquisitions from Federal agencies by the following trading partner categories.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. General Services Administration                | X                  | X                  |
| 2. Department of Defense                          | X                  | X                  |
| 3. Department of the Interior                     | X                  | X                  |
| 4. Department of Justice                          | X                  | X                  |
| 5. National Aeronautics and Space Administration  | X                  | X                  |
| 6. All other departments                          | X                  | X                  |
| 7. Total capitalized assets from Federal agencies | X                  | X                  |

**Section C—Other Information**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Difference between stockpile material carrying amount and its estimated selling price                          | X                  | X                  |
| 2. Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price | X                  | X                  |
| 3. Amount of inventory revalued by holding gains and losses   | X                  | X                  |
| 4. Change in allowance  | X                  | X                  |

**Section D—Seized Property – Analysis of Change in Dollar Value**

Provide an analysis of change in dollar value by type as it relates to seized property.

Column headings:

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Balance at the beginning of the year | X                  | X                  |
| 2. Seized during the year               | X                  | X                  |
| 3. Disposed of during the year          | X                  | X                  |
| 4. Balance at end of the year           | X                  | X                  |

**Section E—Seized Property – Analysis of Change in the Number of Items**

Provide an analysis of change in items by type as it relates to seized property.

Column headings:

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Balance at the beginning of the year | X                  | X                  |
| 2. Seized during the year               | X                  | X                  |
| 3. Disposed of during the year          | X                  | X                  |
| 4. Balance at the end of the year       | X                  | X                  |

**Section F—Forfeited Property – Analysis of Change in Dollar Value**

Provide an analysis of change in dollar value by type as it relates to forfeited property.

Column headings:

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Balance at the beginning of the year | X                  | X                  |
| 2. Additions during the year            | X                  | X                  |
| 3. Disposed of during the year          | X                  | X                  |
| 4. Balance at the end of the year       | X                  | X                  |

**Section G—Forfeited Property – Analysis of Change in the Number of Items**

Provide an analysis of change in number by type as it relates to forfeited properties.

Column headings:

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Balance at the beginning of the year | X                  | X                  |
| 2. Additions during the year            | X                  | X                  |
| 3. Disposed of during the year          | X                  | X                  |
| 4. Balance at the end of the year       | X                  | X                  |

**Section H—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Dollar Value**

Provide an analysis of change in dollar value as it relates to goods held under price support and stabilization programs.

Column headings:

|                                   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-----------------------------------|--------------------|--------------------|
| 1. Beginning of year              | X                  | X                  |
| 2. Acquired during the year       | X                  | X                  |
| 3. Disposed of during the year    | X                  | X                  |
| 4. Balance at the end of the year | X                  | X                  |

**Section I—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Volume**

Provide an analysis of change in volume of goods as it relates to goods held under price support and stabilization programs.

Column headings:

|                                   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-----------------------------------|--------------------|--------------------|
| 1. Beginning of year              | X                  | X                  |
| 2. Acquired during the year       | X                  | X                  |
| 3. Disposed of during the year    | X                  | X                  |
| 4. Balance at the end of the year | X                  | X                  |

**Section J—Goods Held Under Price Support and Stabilization Programs – Other Information**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Estimate to be donated or transferred during the coming period                                 | X                  | X                  |
| 2. Goods received as a result of surrender of collateral related to nonrecourse loans outstanding | X                  | X                  |
| 3. Dollar value of purchase commitments   | X                  | X                  |
| 4. Contingent loss if it is at least reasonably possible  | X                  | X                  |

**Section K—Goods Held Under Price Support and Stabilization Programs – Volume**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Volume of purchase agreement commitments | X                  | X                  |

**Section L—Forfeited Property by Type**

Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 78).

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Estimate of value to be distributed to other Federal agencies or State and local governments | X                  | X                  |

**“Text Data” Tab**

Enter the following information as it relates to inventory by each category (SFFAS No. 3).

1. Method used to calculate allowance
2. Restrictions on inventory
3. Changes from the prior-year’s accounting method, if any
4. Basis for valuation
5. Decision criteria for categorizing inventory
6. Any changes in criteria for categorizing inventory

Enter the following information as it relates to seized property by type (SFFAS No. 3, par. 66).

7. Description of what constitutes a seizure
8. General description of seized property
9. Method of disposal
10. Liens or other claims against property

Enter the following as it relates to forfeited property by type.

11. Method of disposition
12. Restrictions on use or distribution

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

13. Basis for valuing commodities including method and cost flow assumption
14. Changes from the prior-year's accounting method, if any
15. Restrictions on the use, disposal, or sale

Provide any other relevant information pertaining to this note.

16. Other relevant information.

#### Note 6. Property, Plant, and Equipment (PP&E)

##### “Line Item Notes” Tab

Enter the following information for PP&E for the current and prior years.

The ending balance for fiscal 2005 must agree with the beginning balance for fiscal 2006.

|  | <u>PP&amp;E</u> | <u>Accumulated<br/>Depreciation</u> | <u>Net<br/>PP&amp;E</u> |
|--|-----------------|-------------------------------------|-------------------------|
| 1. PP&E - balance beginning of year                  | X               | X                                   | X                       |
| 2. Prior-period adjustments (not restated)           | X               | X                                   | X                       |
| 3. Capitalized acquisitions from the public          | X               | -                                   | X                       |
| 4. Capitalized acquisitions from Government agencies | X               | X                                   | X                       |
| 5. Deletions from the Balance Sheet                  | X               | X                                   | X                       |
| 6. Revaluations                                      | X               | -                                   | X                       |
| 7. Stewardship reclassifications                     | X               | X                                   | X                       |
| 8. Depreciation/amortization                         | -               | X                                   | X                       |
| 9. PP&E – balance end of year                        | X               | X                                   | X                       |

##### “Other Notes Info” Tab

#### Section A—Cost of PP&E for Each Category

Enter the gross cost as of the end of each fiscal year for each category of PP&E.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Buildings, structures, and facilities (including improvements to land) | X                  | X                  |
| 2. Furniture, fixtures, and equipment                                     | X                  | X                  |
| 3. Construction in progress   | X                  | X                  |
| 4. Land   | X                  | X                  |
| 5. Automated data processing software                                     | X                  | X                  |
| 6. Assets under capital lease   | X                  | X                  |
| 7. Leasehold improvements   | X                  | X                  |
| 8. Other property, plant, and equipment                                   | X                  | X                  |
| 9. Total property, plant, and equipment                                   | X                  | X                  |

#### Section B—Accumulated Depreciation/Amortization for Each Category

Enter the accumulated depreciation/amortization as of the fiscal yearend for each category of PP&E.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Buildings, structures, and facilities       | X                  | X                  |
| 2. Furniture, fixtures, and equipment          | X                  | X                  |
| 3. Automated data processing software          | X                  | X                  |
| 4. Assets under capital lease                  | X                  | X                  |
| 5. Leasehold improvements                      | X                  | X                  |
| 6. Other property, plant, and equipment        | X                  | X                  |
| 7. Total accumulated depreciation/amortization | X                  | X                  |

**Section C—Capitalized Acquisitions by Trading Partner**

Provide capitalized acquisitions amounts from Federal agencies by the following trading partner categories.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. General Services Administration                | X                  | X                  |
| 2. Department of Defense                          | X                  | X                  |
| 3. Department of the Interior                     | X                  | X                  |
| 4. Department of Justice                          | X                  | X                  |
| 5. National Aeronautics and Space Administration  | X                  | X                  |
| 6. All other departments                          | X                  | X                  |
| 7. Total capitalized assets from Federal agencies | X                  | X                  |

**Section D—Estimated Useful Life**

Enter the current- and prior-year estimated useful life for each major class of PP&E (SFFAS No. 6, par. 45).

|  | <u>Fiscal 2006</u><br><u>Estimate</u><br><u>Useful Life</u><br><u>(Low/High)</u> | <u>Fiscal 2005</u><br><u>Estimate</u><br><u>Useful Life</u><br><u>(Low/High)</u> |
|--|--|--|
| 1. Buildings, structures, and facilities (including improvement to land) | X  | X  |
| 2. Furniture, fixtures, and equipment                                    | X  | X  |
| 3. Construction in progress  | X  | X  |
| 4. Land  | X  | X  |
| 5. Automated data processing software                                    | X  | X  |
| 6. Assets under capital lease  | X  | X  |
| 7. Leasehold improvements  | X  | X  |
| 8. Other property, plant, and equipment                                  | X  | X  |

**Section E—Capitalization Threshold**

Enter the capitalization threshold for each major class of PP&E (SFFAS No. 6, par. 45).

|  | <u>Fiscal 2006</u><br><u>Capitalization</u><br><u>Threshold</u><br><u>(Low/High)</u> | <u>Fiscal 2005</u><br><u>Capitalization</u><br><u>Threshold</u><br><u>(Low/High)</u> |
|--|--|--|
| 1. Buildings, structures, and facilities (including improvement to land) | X  | X  |
| 2. Furniture, fixtures, and equipment                                    | X  | X  |
| 3. Construction in progress  | X  | X  |
| 4. Land  | X  | X  |
| 5. Automated data processing software                                    | X  | X  |
| 6. Assets under capital lease  | X  | X  |
| 7. Leasehold improvements  | X  | X  |
| 8. Other property, plant, and equipment                                  | X  | X  |

**Section F—Gain/Loss on Sale/Disposition**

Enter the gain/loss on the sale/disposition of PP&E.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Gain/loss on sale/disposition of property, plant and equipment | X                  | X                  |

**“Text Data” Tab**

1. Enter the method of amortization and depreciation for each category/class of PP&E (SFFAS No. 6, par. 45).
2. Explain any changes from the prior-year’s capitalization threshold, if any, for each category/class of PP&E (SFFAS No. 6, par. 45).
3. Disclose any restrictions on the use or convertibility of general PP&E, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par. 45).
4. Provide the physical quantity information by category for multiuse heritage assets that are included in the “Line Item Notes” tab of this note (SFFAS No. 16, par. 9).
5. Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par. 72).
6. Provide any other relevant information pertaining to this note.

**Note 7. Securities and Investments****“Line Item Notes” Tab**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. National Railroad Retirement Investment Trust (NRRIT) | X                  | X                  |
| 2.-6. Program  | X                  | X                  |
| 7. Other securities and investments                      | X                  | X                  |

**“Other Notes Info” Tab****Section A—Gain/Loss on Disposition of Securities and Investments**

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Gain/loss on disposition of securities and investments | X                  | X                  |

**“Text Data” Tab**

1. Provide a description of the programs reported on the “Line Item Notes” tab for lines 1 through 6.
2. Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other securities and investments" on the "Line Item Notes" tab.
3. Provide any other relevant information pertaining to this note.

**Note 8. Other Assets****“Line Item Notes” Tab**

|                             | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-----------------------------|--------------------|--------------------|
| 1. Advances and prepayments | X                  | X                  |
| 2. Other assets             | X                  | X                  |

**“Text Data” Tab**

1. Provide a description of advances and prepayments on the “Line Item Notes” tab for line 1.
2. Provide a description and related amounts for balances that exceed \$1 billion in the line titled “Other Assets” on the “Line Item Notes” tab.
3. Provide any other relevant information pertaining to this note.

**Note 9. Accounts Payable****“Line Item Notes” Tab**

|                     | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---------------------|--------------------|--------------------|
| 1. Accounts payable | X                  | X                  |

**Note 10A. Federal Debt Securities Held by the Public****“Line Item Notes” Tab**

(Lines 1 through 8 to be completed only by Treasury)

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| Treasury securities:   |                    |                    |
| 1. Marketable securities – Treasury bills                          | X                  | X                  |
| 2. Marketable securities – Treasury notes                          | X                  | X                  |
| 3. Marketable securities – Treasury bonds                          | X                  | X                  |
| 4. Marketable securities – Treasury inflation protected securities | X                  | X                  |
| 5. Nonmarketable securities  | X                  | X                  |
| 6. Unamortized premium on Treasury securities                      | X                  | X                  |
| 7. Unamortized discount on Treasury securities                     | X                  | X                  |
| 8. Accrued interest payable on debt issued by Treasury             | X                  | X                  |
| Agency securities:   |                    |                    |
| 9. Securities at par   | X                  | X                  |
| 10. Unamortized premium on securities                              | X                  | X                  |
| 11. Unamortized discount on securities                             | X                  | X                  |
| 12. Accrued interest payable on agency securities                  | X                  | X                  |

**“Other Notes Info” Tab (to be completed only by Treasury)****Section A—Other Related Information**

|                                    | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|------------------------------------|--------------------|--------------------|
| 1. Debt subject to statutory limit | X                  | X                  |
| 2. Statutory debt limit            | X                  | X                  |

**Section B—Average Interest Rate**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Marketable securities – Treasury bills                          | X%                 | X%                 |
| 2. Marketable securities – Treasury notes                          | X%                 | X%                 |
| 3. Marketable securities – Treasury bonds                          | X%                 | X%                 |
| 4. Marketable securities – Treasury inflation protected securities | X%                 | X%                 |
| 5. Nonmarketable securities  | X%                 | X%                 |

**Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds****“Other Notes Info” Tab****Section A—Programs and Funds**

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees’ Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Housing and Urban Development, Federal Housing
14. Department of Veterans Affairs, National Service Life Insurance Fund

15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. All other programs and funds

For the programs and funds listed above, enter the current- and prior-year amounts for the par investment (intragovernmental debt holdings), unamortized discount, and unamortized premium.

Column headings:

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Par value of the investment (intragovernmental debt holdings) | X                  | X                  |
| 2. Unamortized discount  | X                  | X                  |
| 3. Unamortized premium   | X                  | X                  |
| 4. Net investment  | X                  | X                  |

#### Note 11. Federal Employee and Veteran Benefits Payable

##### “Line Item Notes” Tab

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Pension and accrued benefits                               | X                  | X                  |
| 2. Postretirement health and accrued benefits                 | X                  | X                  |
| 3. Veterans compensation and burial benefits                  | X                  | X                  |
| 4. Life insurance and accrued benefits                        | X                  | X                  |
| 5. FECA benefits  | X                  | X                  |
| 6. Liability for other retirement and postemployment benefits | X                  | X                  |

##### “Other Notes Info” Tab

#### Section A—Pension and Accrued Benefits Liability

Complete for the amount entered for pension and accrued benefits in the “Line Item Notes” tab.

The ending balance for fiscal 2005 must agree with the beginning balance for fiscal 2006.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Pension and accrued benefits liability – beginning of period (SFFAS No. 5, par.71) | X                  | X                  |
| 2. Prior-period adjustments (not restated)  | X                  | X                  |
| 3. Plan amendment liability   | X                  | X                  |
| 4. Assumption change liability  | X                  | X                  |
| 5. Normal costs (SFFAS No. 5, par. 72)  | X                  | X                  |
| 6. Interest on liability  | X                  | X                  |
| 7. Prior (and past) service cost (or the initiation of a new plan)                    | X                  | X                  |
| 8. Actuarial (gains)/losses   | X                  | X                  |
| 9. Total pension expense (SFFAS No. 5, par. 72)                                       | X                  | X                  |
| 10. Less benefits paid  | <u>X</u>           | <u>X</u>           |
| 11. Pension and accrued benefits liability – end of period                            | X                  | X                  |

**Section B—Pension Liability Long-Term Significant Assumptions Used in 2006 and 2005 Valuation (SFFAS No. 5, par. 67)**

Enter the long-term significant assumptions used in fiscal 2006 and 2005 valuation (SFFAS No. 5, par. 67)

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Rate of interest           | X%                 | X%                 |
| 2. Rate of inflation          | X%                 | X%                 |
| 3. Projected salary increases | X%                 | X%                 |

**Section C—Postretirement Health and Accrued Benefits**

Complete for the amount entered for postretirement health and accrued benefits in the “Line Item Notes” tab (SFFAS No. 5, par. 88).

The ending balance for fiscal 2005 must agree with the beginning balance for fiscal 2006.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Postretirement health and accrued benefits liability                  |                    |                    |
| – beginning of period (SFFAS No. 5, par. 88)                             | X                  | X                  |
| 2. Prior-period adjustments (not restated)                               | X                  | X                  |
| 3. Plan amendment liability  | X                  | X                  |
| 4. Assumption change liability   | X                  | X                  |
| 5. Normal costs  | X                  | X                  |
| 6. Interest on liability   | X                  | X                  |
| 7. Change in medical inflation rate assumption (gains)/losses            | X                  | X                  |
| 8. Other actuarial (gains)/losses  | X                  | X                  |
| 9. Total postretirement health benefits expense                          | X                  | X                  |
| 10. Less claims paid   | <u>X</u>           | <u>X</u>           |
| 11. Postretirement health and accrued benefits liability – end of period | X                  | X                  |

**Section D—Postretirement Health Liability Significant Assumptions Used in Determining the 2006 and 2005 Valuation**

Enter the significant assumptions used in determining the fiscal 2006 and fiscal 2005 valuation (SFFAS No. 5, par. 83). (Line 3, to be completed only by the Department of Defense (DOD))

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Rate of interest   | X                  | X                  |
| 2. Rate of health care cost inflation                                     | X                  | X                  |
| 3. Estimate of single equivalent fixed rate of health care cost inflation | X                  | X                  |

**Section E—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs)**

Complete for the amount entered for veterans compensation and burial benefits in the “Line Item Notes” tab.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Veterans                                       | X                  | X                  |
| 2. Survivors                                      | X                  | X                  |
| 3. Burial benefits                                | <u>X</u>           | <u>X</u>           |
| 4. Total compensation and burial benefits payable | X                  | X                  |

**Section F—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by the Department of Veterans Affairs) (SFFAS No. 5, par. 83)**

Enter the significant assumptions used in determining the fiscal 2006 and 2005 valuation (SFFAS No. 5, par. 83).

|                      | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------|--------------------|--------------------|
| 1. Rate of interest  | X                  | X                  |
| 2. Rate of inflation | X                  | X                  |

**Section G—Assets**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund                                    | X                  | X                  |
| 2. Total assets of pension and other retirement and benefit plans (SFFAS No. 5, par. 68)                           | X                  | X                  |
| 3. Market value of investments in market-based and marketable securities included in line 2 (SFFAS No. 5, par. 68) | X                  | X                  |

**Section H—Totals for Allocation (to be completed only by the Office of Personnel Management (OPM))**

Enter the total non-normal costs to be allocated.

|  | <u>CSRS</u><br><u>Fiscal 2006</u> | <u>FERS</u><br><u>Fiscal 2006</u> | <u>Health</u><br><u>Fiscal 2006</u> | <u>CSRS</u><br><u>Fiscal 2005</u> | <u>FERS</u><br><u>Fiscal 2005</u> | <u>Health</u><br><u>Fiscal 2005</u> |
|--|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|
| 1. Service cost                          | X                                 | X                                 | X                                   | X                                 | X                                 | X                                   |
| 2. Interest cost                         | X                                 | X                                 | X                                   | X                                 | X                                 | X                                   |
| 3. Actuarial gains/losses                | X                                 | X                                 | X                                   | X                                 | X                                 | X                                   |
| 4. Employee participant contributions    | X                                 | X                                 | -                                   | X                                 | X                                 | -                                   |
| 5. Employer participant contributions    | X                                 | X                                 | -                                   | X                                 | X                                 | -                                   |
| 6. Total non-normal cost to be allocated | X                                 | X                                 | X                                   | X                                 | X                                 | X                                   |

**Section I—Pension Plan Basic Pay (to be completed only by OPM)**

Enter the amount of basic pay for employees participating in Federal pension plans.

|  | <u>CSRS</u><br><u>Fiscal 2006</u> | <u>FERS</u><br><u>Fiscal 2006</u> | <u>CSRS</u><br><u>Fiscal 2005</u> | <u>FERS</u><br><u>Fiscal 2005</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 1. Department of Agriculture                 | X                                 | X                                 | X                                 | X                                 |
| 2. Department of Commerce                    | X                                 | X                                 | X                                 | X                                 |
| 3. Department of the Interior                | X                                 | X                                 | X                                 | X                                 |
| 4. Department of Justice                     | X                                 | X                                 | X                                 | X                                 |
| 5. Department of Labor                       | X                                 | X                                 | X                                 | X                                 |
| 6. Pension Benefit Guaranty Corporation      | X                                 | X                                 | X                                 | X                                 |
| 7. U.S. Postal Service                       | X                                 | X                                 | X                                 | X                                 |
| 8. Department of State                       | X                                 | X                                 | X                                 | X                                 |
| 9. Department of the Treasury                | X                                 | X                                 | X                                 | X                                 |
| 10. Department of Homeland Security          | X                                 | X                                 | X                                 | X                                 |
| 11. Office of Personnel Management           | X                                 | X                                 | X                                 | X                                 |
| 12. National Credit Union Administration     | X                                 | X                                 | X                                 | X                                 |
| 13. Federal Communications Commission        | X                                 | X                                 | X                                 | X                                 |
| 14. Social Security Administration           | X                                 | X                                 | X                                 | X                                 |
| 15. U.S. Nuclear Regulatory Commission       | X                                 | X                                 | X                                 | X                                 |
| 16. Department of Veterans Affairs           | X                                 | X                                 | X                                 | X                                 |
| 17. General Services Administration          | X                                 | X                                 | X                                 | X                                 |
| 18. National Science Foundation              | X                                 | X                                 | X                                 | X                                 |
| 19. Federal Deposit Insurance Corporation    | X                                 | X                                 | X                                 | X                                 |
| 20. Railroad Retirement Board                | X                                 | X                                 | X                                 | X                                 |
| 21. Tennessee Valley Authority               | X                                 | X                                 | X                                 | X                                 |
| 22. Environmental Protection Agency          | X                                 | X                                 | X                                 | X                                 |
| 23. Department of Transportation             | X                                 | X                                 | X                                 | X                                 |
| 24. Agency for International Development     | X                                 | X                                 | X                                 | X                                 |
| 25. Small Business Administration            | X                                 | X                                 | X                                 | X                                 |
| 26. Department of Health and Human Services  | X                                 | X                                 | X                                 | X                                 |
| 27. Farm Credit System Insurance Corporation | X                                 | X                                 | X                                 | X                                 |

|   |   |   |   |   |
|---|---|---|---|---|
| 28. National Aeronautics and Space Administration | X | X | X | X |
| 29. Export-Import Bank of the United States       | X | X | X | X |
| 30. Department of Housing and Urban Development   | X | X | X | X |
| 31. Department of Energy                          | X | X | X | X |
| 32. Department of Education                       | X | X | X | X |
| 33. Department of Defense                         | X | X | X | X |
| 34. Securities and Exchange Commission            | X | X | X | X |
| 35. Smithsonian Institution                       | X | X | X | X |
| 36. All other agencies                            | X | X | X | X |

**Section J—Headcount of Participants in Health Plans (to be completed only by OPM)**

Enter the number of employees participating in OPM health plans.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Department of Agriculture                      | X                  | X                  |
| 2. Department of Commerce                         | X                  | X                  |
| 3. Department of the Interior                     | X                  | X                  |
| 4. Department of Justice                          | X                  | X                  |
| 5. Department of Labor                            | X                  | X                  |
| 6. Pension Benefit Guaranty Corporation           | X                  | X                  |
| 7. U.S. Postal Service                            | X                  | X                  |
| 8. Department of State                            | X                  | X                  |
| 9. Department of the Treasury                     | X                  | X                  |
| 10. Department of Homeland Security               | X                  | X                  |
| 11. Office of Personnel Management                | X                  | X                  |
| 12. National Credit Union Administration          | X                  | X                  |
| 13. Federal Communications Commission             | X                  | X                  |
| 14. Social Security Administration                | X                  | X                  |
| 15. U.S. Nuclear Regulatory Commission            | X                  | X                  |
| 16. Department of Veterans Affairs                | X                  | X                  |
| 17. General Services Administration               | X                  | X                  |
| 18. National Science Foundation                   | X                  | X                  |
| 19. Federal Deposit Insurance Corporation         | X                  | X                  |
| 20. Railroad Retirement Board                     | X                  | X                  |
| 21. Tennessee Valley Authority                    | X                  | X                  |
| 22. Environmental Protection Agency               | X                  | X                  |
| 23. Department of Transportation                  | X                  | X                  |
| 24. Agency for International Development          | X                  | X                  |
| 25. Small Business Administration                 | X                  | X                  |
| 26. Department of Health and Human Services       | X                  | X                  |
| 27. Farm Credit System Insurance Corporation      | X                  | X                  |
| 28. National Aeronautics and Space Administration | X                  | X                  |
| 29. Export-Import Bank of the United States       | X                  | X                  |
| 30. Department of Housing and Urban Development   | X                  | X                  |
| 31. Department of Energy                          | X                  | X                  |
| 32. Department of Education                       | X                  | X                  |
| 33. Department of Defense                         | X                  | X                  |
| 34. Securities and Exchange Commission            | X                  | X                  |
| 35. Smithsonian Institution                       | X                  | X                  |
| 36. All other agencies                            | X                  | X                  |

**Section K—Estimated Agency Imputed Costs (to be completed only by OPM)**

Enter the estimated amount of agency imputed costs.

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Department of Agriculture  | X                  | X                  |
| 2. Department of Commerce     | X                  | X                  |
| 3. Department of the Interior | X                  | X                  |

|   |   |   |
|---|---|---|
| 4. Department of Justice                          | X | X |
| 5. Department of Labor                            | X | X |
| 6. Pension Benefit Guaranty Corporation           | X | X |
| 7. U.S. Postal Service                            | X | X |
| 8. Department of State                            | X | X |
| 9. Department of the Treasury                     | X | X |
| 10. Department of Homeland Security               | X | X |
| 11. Office of Personnel Management                | X | X |
| 12. National Credit Union Administration          | X | X |
| 13. Federal Communications Commission             | X | X |
| 14. Social Security Administration                | X | X |
| 15. U.S. Nuclear Regulatory Commission            | X | X |
| 16. Department of Veterans Affairs                | X | X |
| 17. General Services Administration               | X | X |
| 18. National Science Foundation                   | X | X |
| 19. Federal Deposit Insurance Corporation         | X | X |
| 20. Railroad Retirement Board                     | X | X |
| 21. Tennessee Valley Authority                    | X | X |
| 22. Environmental Protection Agency               | X | X |
| 23. Department of Transportation                  | X | X |
| 24. Agency for International Development          | X | X |
| 25. Small Business Administration                 | X | X |
| 26. Department of Health and Human Services       | X | X |
| 27. Farm Credit System Insurance Corporation      | X | X |
| 28. National Aeronautics and Space Administration | X | X |
| 29. Export-Import Bank of the United States       | X | X |
| 30. Department of Housing and Urban Development   | X | X |
| 31. Department of Energy                          | X | X |
| 32. Department of Education                       | X | X |
| 33. Department of Defense                         | X | X |
| 34. Securities and Exchange Commission            | X | X |
| 35. Smithsonian Institution                       | X | X |
| 36. All other agencies                            | X | X |

#### “Text Data” Tab

1. Provide the following information as it relates to whole life insurance (SFFAS No. 5, par. 121): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.
2. Provide the following information as it relates to life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.
3. Provide additional disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs.
4. For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used (SFFAS 5, par. 67).
5. Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.
6. Provide the long-term projection (25 years) of the significant assumptions used in determining the postretirement health benefits liability and the related expense.
7. Provide any other relevant information pertaining to this note.

#### Note 12. Environmental and Disposal Liabilities

Enter the type and amount of the environmental and disposal liabilities for the current and prior year.

**Note:** The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

**“Line Item Notes” Tab**

Enter the type and the current- and prior-year amounts for environmental and disposal liabilities.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Agency-entered description                 | X                  | X                  |
| ...   |                    |                    |
| 6. Other environmental and disposal liability | X                  | X                  |

**“Other Notes Info” Tab****Section A**

Enter the related information for the total environmental and disposal liabilities amounts identified in the “Line Item Notes” tab.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Amount of operating and capital expenditures used to remediate legacy waste  | X                  | X                  |
| 2. Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment (SFFAS No. 6, par. 109)   | X                  | X                  |
| 3. Estimated cleanup costs when general property, plant, and equipment is placed into service   | X                  | X                  |
| 4. Changes in total estimated cleanup costs due to changes in law and technology  | X                  | X                  |
| 5. Portion of the change in estimated costs due to changes in law and technology that is related to prior periods (SFFAS No. 6, par. 110) | X                  | X                  |

**“Text Data” Tab**

1. Describe the method(s) for assigning estimated cleanup costs to operating periods (SFFAS No. 6, par. 108).
2. Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111).
3. List the applicable laws and regulations covering cleanup requirements.
4. Provide a description of the type of environmental and disposal liabilities identified.
5. Provide any other relevant information pertaining to this note.

**Note 13. Benefits Due and Payable****“Line Item Notes” Tab**

Enter the current- and prior-year amounts for each program under the agency’s responsibility.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Federal Old-Age and Survivors Insurance                   | X                  | X                  |
| 2. Federal Hospital Insurance (Medicare Part A)              | X                  | X                  |
| 3. Grants to States for Medicaid                             | X                  | X                  |
| 4. Federal Supplementary Medical Insurance (Medicare Part B) | X                  | X                  |
| 5. Federal Disability Insurance                              | X                  | X                  |
| 6. Supplemental security income                              | X                  | X                  |
| 7. Railroad retirement                                       | X                  | X                  |
| 8. Unemployment insurance                                    | X                  | X                  |
| 9. Other benefits due and payable                            | X                  | X                  |

**Note 14. Insurance Programs Other Than Veterans Affairs****“Line Item Notes” Tab**

Enter the current- and prior-year amounts for insurance and type, where indicated.

|                                      | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--------------------------------------|--------------------|--------------------|
| 1. Single employer                   | X                  | X                  |
| 2. Multiemployer                     | X                  | X                  |
| 3. National Flood Insurance Programs | X                  | X                  |
| 4. Other insurance programs          | X                  | X                  |

**“Text Data” Tab**

1. Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.
2. Provide a description and related amounts for balances that exceed \$1 billion entered on the line titled “Other insurance programs” in the “Line Item Notes” tab.
3. Provide any other relevant information pertaining to this note.

**Note 15. Other Liabilities****“Line Item Notes” Tab**

Enter the current- and prior-year data on the appropriate row. Lines 17 through 19 are available for agencies to enter items not listed.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Deferred revenue                            | X                  | X                  |
| 2. Accrued wages and benefits                  | X                  | X                  |
| 3. Gold certificates                           | X                  | X                  |
| 4. Other debt                                  | X                  | X                  |
| 5. Exchange Stabilization Fund                 | X                  | X                  |
| 6. Deposited funds and undeposited collections | X                  | X                  |
| 7. Capital lease liability                     | X                  | X                  |
| 8. Contingent liability                        | X                  | X                  |
| 9. Accrued grant liability                     | X                  | X                  |
| 10. Federal aid highway grant accruals         | X                  | X                  |
| 11. Actuarial liabilities                      | X                  | X                  |
| 12. Nuclear waste fund                         | X                  | X                  |
| 13. D.C. pension liability                     | X                  | X                  |
| 14. Custodial liability                        | X                  | X                  |
| 15. Accrued annual leave                       | X                  | X                  |
| 16. Other accrued liabilities                  | X                  | X                  |
| 17.-19. Agency-entered description             | X                  | X                  |
| 20. Other liabilities                          | X                  | X                  |

**“Text Data” Tab**

1. Provide a description of the liabilities reported on the “Line Item Notes” tab for lines 1 through 18.
2. Provide a description and related amounts for balances that exceed \$2 billion on the “Line Item Notes” tab for the line titled “Other liabilities”.
3. Provide any other relevant information pertaining to this note.

**Note 16. Collections and Refunds of Nonexchange Revenue (SFFAS No. 7, par. 65.3)**

**“Other Notes Info” Tab**

**Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Collections of Nonexchange Revenue – Report the nonexchange revenues collected during the year. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the following table:

| <b>Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2006</b> |   |             |             |                    |
|--|---|-------------|-------------|--------------------|
| <u>Line Description</u>  | <u>Tax Year To Which Collections Relate</u> |             |             |                    |
|  | <u>2006</u>                                 | <u>2005</u> | <u>2004</u> | <u>Prior Years</u> |
| 1. Individual income and tax withholdings .....  |   |             |             |                    |
| 2. Corporation income taxes .....  |   |             |             |                    |
| 3. Unemployment taxes.....   |   |             |             |                    |
| 4. Excise taxes.....   |   |             |             |                    |
| 5. Estate and gift taxes .....   |   |             |             |                    |
| 6. Railroad retirement taxes .....   |   |             |             |                    |
| 7. Federal Reserve earnings .....  |   |             |             |                    |
| 8. Fines, penalties, interest, and other revenue .....                                 |   |             |             |                    |
| 9. Customs duties .....  |   |             |             |                    |
| 10. Subtotal .....   |   |             |             |                    |
| 11. Less: amounts collected for non-Federal entities .....                             |   |             |             |                    |
| 12. Total .....  |   |             |             |                    |

**Section B—Collections of Nonexchange Revenue (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Collections of Nonexchange Revenue – Report the nonexchange revenues collected during the year. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

| <b>Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2005</b> |   |             |             |                    |
|--|---|-------------|-------------|--------------------|
| <u>Line Description</u>  | <u>Tax Year To Which Collections Relate</u> |             |             |                    |
|  | <u>2005</u>                                 | <u>2004</u> | <u>2003</u> | <u>Prior Years</u> |
| 1. Individual income and tax withholdings .....  |   |             |             |                    |
| 2. Corporation income taxes .....  |   |             |             |                    |
| 3. Unemployment taxes.....   |   |             |             |                    |
| 4. Excise taxes.....   |   |             |             |                    |
| 5. Estate and gift taxes .....   |   |             |             |                    |
| 6. Railroad retirement taxes .....   |   |             |             |                    |
| 7. Federal Reserve earnings .....  |   |             |             |                    |
| 8. Fines, penalties, interest, and other revenue .....                                 |   |             |             |                    |
| 9. Customs duties .....  |   |             |             |                    |
| 10. Subtotal .....   |   |             |             |                    |
| 11. Less: amounts collected for non-Federal entities..                                 |   |             |             |                    |
| 12. Total .....  |   |             |             |                    |

**Section C—Tax Refunds Disbursed (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Tax Refunds Disbursed – Report the Federal tax refunds during the year. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

| <b>Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2006</b> |   |             |             |                    |
|---|---|-------------|-------------|--------------------|
| Line Description  | <b>Tax Year To Which Refunds Relate</b> |             |             |                    |
|   | <b>2006</b>                             | <b>2005</b> | <b>2004</b> | <b>Prior Years</b> |
| 1. Individual income and tax withholdings.....                            |   |             |             |                    |
| 2. Corporation income taxes .....   |   |             |             |                    |
| 3. Unemployment taxes.....  |   |             |             |                    |
| 4. Excise taxes.....  |   |             |             |                    |
| 5. Estate and gift taxes .....  |   |             |             |                    |
| 6. Railroad retirement taxes .....  |   |             |             |                    |
| 7. Federal Reserve earnings .....   |   |             |             |                    |
| 8. Fines, penalties, interest, and other revenue.....                     |   |             |             |                    |
| 9. Customs duties .....   |   |             |             |                    |
| 10. Total .....   |   |             |             |                    |

**Section D—Tax Refunds Disbursed (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Tax Refunds Disbursed – Report the tax refunds during the year. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

| <b>Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2005</b> |   |             |             |                    |
|---|---|-------------|-------------|--------------------|
| Line Description  | <b>Tax Year To Which Refunds Relate</b> |             |             |                    |
|   | <b>2005</b>                             | <b>2004</b> | <b>2003</b> | <b>Prior Years</b> |
| 1. Individual income and tax withholdings.....                            |   |             |             |                    |
| 2. Corporation income taxes .....   |   |             |             |                    |
| 3. Unemployment taxes.....  |   |             |             |                    |
| 4. Excise taxes.....  |   |             |             |                    |
| 5. Estate and gift taxes .....  |   |             |             |                    |
| 6. Railroad retirement taxes .....  |   |             |             |                    |
| 7. Federal Reserve earnings .....   |   |             |             |                    |
| 8. Fines, penalties, interest, and other revenue.....                     |   |             |             |                    |
| 9. Customs duties .....   |   |             |             |                    |
| 10. Total .....   |   |             |             |                    |

**Section E (to be completed only by Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Portion due from identified noncompliance assessments | X                  | X                  |
| 2. Portion due from preassessment work in process        | X                  | X                  |

**Section F (to be completed only by Treasury)**

|                     |                    |                    |
|---------------------|--------------------|--------------------|
|                     | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|                     | <u>(Low/High)</u>  | <u>(Low/High)</u>  |
| 1. Tax gap estimate | X                  | X                  |

**“Text Data” Tab**

1. Disclose the basis of accounting related to collections and disbursements of Federal revenue.
2. Provide a brief description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity (SFFAS No. 7, par. 65.2).
3. Disclose the reasons for any trust fund revenues that are not recorded in accordance with applicable law (SFFAS No. 7, par. 66).
4. Provide any other relevant information pertaining to this note.

**Note 17. Prior-Period Adjustments**

**“Other Notes Info” Tab**

**Section A—Prior-Period Adjustments**

Enter the prior-period adjustment amount that adjusted the current-year beginning net position and was a result of a change in accounting principles and correction of errors not restated.

|  |                    |
|--|--------------------|
|  | <u>Fiscal 2006</u> |
| Amounts that adjusted current-year beginning net position. |                    |
| 1. Change in accounting principles                         | X                  |
| 2. Correction of errors in prior period (not restated)     | X                  |

**“Text Data” Tab**

1. Describe the adjustments to the beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.
2. List the line items that were restated and the amount by which they were restated by for all corrections of errors restated.
3. Describe the corrections of errors that were restated.
4. Describe any Federal prior-period adjustments.
5. Provide any other relevant information pertaining to this note.

**Note 18. Contingencies**

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is reasonably possible, then disclose the possible liability and the nature of the case. If the contingency is probable with a range of amounts, then the minimum amount in the range should be recognized and the range should be disclosed along with the nature of the case. If amounts do meet liability recognition, report them in the related liability account in the Balance Sheet. Contingencies that are accrued often require note disclosure so that the financial statements are not misleading; disclose the amount of probable losses along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency’s legal representation letter.

**“Other Notes Info” Tab**

**Section A—Insurance Contingencies (Reasonably Possible Only)**

|                                  |                    |                    |
|----------------------------------|--------------------|--------------------|
|                                  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
| 1. Agency-entered description    | X                  | X                  |
| ...                              |                    |                    |
| 5. Other insurance contingencies | X                  | X                  |

**Section B—Insurance in Force (Sum of Policy Face Values and Dividends Paid)**

Enter the type and amount of insurance issued as measured by the sum of the policy face values and dividends paid.

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  |
| ...                           |                    |                    |
| 5. Other insurance in force   | X                  | X                  |

**Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Enter the amounts for fiscal 2006 and fiscal 2005 probable liabilities and reasonably possible contingencies for the items listed below.

|                        | <u>Fiscal 2006</u>                            |                                  |                                       | <u>Fiscal 2005</u>                            |                                  |                                       |
|------------------------|---|----------------------------------|---------------------------------------|---|----------------------------------|---------------------------------------|
|                        | Measured<br>Amount<br>(Accrued/<br>Estimated) | Estimated<br>Range<br>(Low/High) | Unable To Determine<br>(Claim Amount) | Measured<br>Amount<br>(Accrued/<br>Estimated) | Estimated<br>Range<br>(Low/High) | Unable To Determine<br>(Claim Amount) |
| 1. Probable            | X   | X                                | X                                     | X   | X                                | X                                     |
| 2. Reasonably possible | X   | X                                | X                                     | X   | X                                | X                                     |

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Enter the amounts for fiscal 2006 and fiscal 2005 probable liabilities and reasonably possible contingencies for the items listed below.

|                        | <u>Fiscal 2006</u>                            |                                  |                                       | <u>Fiscal 2005</u>                            |                                  |                                       |
|------------------------|---|----------------------------------|---------------------------------------|---|----------------------------------|---------------------------------------|
|                        | Measured<br>Amount<br>(Accrued/<br>Estimated) | Estimated<br>Range<br>(Low/High) | Unable To Determine<br>(Claim Amount) | Measured<br>Amount<br>(Accrued/<br>Estimated) | Estimated<br>Range<br>(Low/High) | Unable To Determine<br>(Claim Amount) |
| 1. Probable            | X   | X                                | X                                     | X   | X                                | X                                     |
| 2. Reasonably possible | X   | X                                | X                                     | X   | X                                | X                                     |

**Section E—Other Contingencies (SFFAS No. 5, par. 35-42)**

Enter the amount for the other contingencies.

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|-------------------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  |
| ...                           |                    |                    |
| 5. Agency-entered description | X                  | X                  |

**“Text Data” Tab**

1. Describe the risk insurance programs that are in force.
2. Provide the nature of the insurance contingencies.
3. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).
4. Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).
5. Provide the total claim amounts for cases assessed as “unable to determine,” if significant. Also, provide a statement on whether this materiality affects the financial statements.
6. Provide any other relevant information pertaining to this note.

**Note 19. Commitments**

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

**“Other Notes Info” Tab****Section A—Capital Leases – Assets**

Enter the Federal and non-Federal amounts for capital leases and accumulated depreciation/amortization, by major asset category, for the current and prior years.

|  | Fiscal 2006    |                    | Fiscal 2005    |                    |
|--|----------------|--------------------|----------------|--------------------|
|  | <u>Federal</u> | <u>Non-Federal</u> | <u>Federal</u> | <u>Non-Federal</u> |
| 1. Agency-entered description            | X              | X                  | X              | X                  |
| ...                                      |                |                    |                |                    |
| 6. Accumulated depreciation/amortization | X              | X                  | X              | X                  |
| 7. Net assets under capital leases       | X              | X                  | X              | X                  |

**Section B—Capital Leases – Liability**

Enter the Federal and non-Federal amounts of the future minimum lease payments, imputed interest, and executory costs including any profit for the current and prior years.

|   | Fiscal 2006    |                    | Fiscal 2005    |                    |
|---|----------------|--------------------|----------------|--------------------|
|   | <u>Federal</u> | <u>Non-Federal</u> | <u>Federal</u> | <u>Non-Federal</u> |
| 1. Future minimum lease programs        | X              | X                  | X              | X                  |
| 2. Imputed interest                     | X              | X                  | X              | X                  |
| 3. Executory costs including any profit | X              | X                  | X              | X                  |
| 4. Total capital lease liability        | X              | X                  | X              | X                  |

**Section C—Commitments – Operating Leases and Undelivered Orders**

Enter the Federal and non-Federal amounts of the future operating lease payments and the undelivered orders for the current and prior years. Report the undelivered orders, unpaid, as reported on the Statement of Budgetary Resources, line 14C, Undelivered Orders.

|                                | Fiscal 2006    |                    | Fiscal 2005    |                    |
|--------------------------------|----------------|--------------------|----------------|--------------------|
|                                | <u>Federal</u> | <u>Non-Federal</u> | <u>Federal</u> | <u>Non-Federal</u> |
| 1. Operating leases            | X              | X                  | X              | X                  |
| 2. Undelivered orders (unpaid) | X              | X                  | X              | X                  |

**Section D—Other Commitments**

Enter the description of, and the Federal and non-Federal amounts of, other commitments not reported in this note already for the current and prior years.

|                               | Fiscal 2006    |                    | Fiscal 2005    |                    |
|-------------------------------|----------------|--------------------|----------------|--------------------|
|                               | <u>Federal</u> | <u>Non-Federal</u> | <u>Federal</u> | <u>Non-Federal</u> |
| 1. Agency-entered description | X              | X                  | X              | X                  |
| ...                           |                |                    |                |                    |
| 5. Agency-entered description | X              | X                  | X              | X                  |

**“Text Data” Tab**

1. Describe the lessee’s leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreement.
2. Provide any other relevant information pertaining to this note.

**Note 20. Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 – Earmarked Funds for Fiscal 2006)****“Other Notes Info” Tab**

For the following trust funds, enter the required information in Sections A through G.

**Trust Funds**

1. Federal Old-Age and Survivors Insurance
2. Civil Service Retirement and Disability
3. Federal Hospital Insurance (Medicare Part A)
4. Military Retirement
5. Federal Disability Insurance
6. Unemployment
7. Federal Supplementary Medical Insurance (Medicare Part B)
8. DOD Medicare-Eligible Retiree Health Care Fund (MERHCF)
9. Highway Trust Fund
10. Railroad Retirement
11. National Railroad Retirement Investment Trust (NRRIT)
12. Airport and Airway
13. Hazardous Substance Superfund
14. Black Lung Disability
15. Land and Water Conservation Fund
16. Foreign Service Retirement Disability Fund
17. National Service Life Insurance Fund
- 18-20. Agency-entered description of all other trust funds not separately identified above

**Section A—Assets – Current Year**

Enter the fiscal 2006 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|  | <u>Fiscal 2006</u> |
|--|--------------------|
| 1. Investment in Federal debt securities – net of premiums and discounts | X                  |
| 2. Fund balance with Treasury  | X                  |
| 3. Other Federal assets  | X                  |
| 4. Non-Federal assets  | X                  |
| 5. Total assets  | X                  |

**Section B—Assets – Prior Year**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|  | <u>Fiscal 2005</u> |
|--|--------------------|
| 1. Investment in Federal debt securities – net of premiums and discounts | X                  |
| 2. Fund balance with Treasury  | X                  |
| 3. Other Federal assets  | X                  |
| 4. Non-Federal assets  | X                  |
| 5. Total assets  | X                  |

**Section C—Liabilities – Current Year**

Enter the fiscal 2006 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|   | <u>Fiscal 2006</u> |
|---|--------------------|
| 1. Liability due and payable to beneficiaries | X                  |
| 2. Other liabilities                          | X                  |
| 3. Total liabilities                          | X                  |

**Section D—Liabilities – Prior Year**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|   | <u>Fiscal 2005</u> |
|---|--------------------|
| 1. Liability due and payable to beneficiaries | X                  |
| 2. Other liabilities                          | X                  |
| 3. Total liabilities                          | X                  |

**Section E—Current-Year – Revenue, Financing, Expenses, and Other**

Enter the fiscal 2006 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|  | <u>Fiscal 2006</u> |
|--|--------------------|
| 1. Beginning balance net position        | X                  |
| 2. Exchange revenue – Federal            | X                  |
| 3. Exchange revenue – with the public    | X                  |
| 4. Nonexchange revenue – Federal         | X                  |
| 5. Nonexchange revenue – with the public | X                  |
| 6. Other financing sources               | X                  |
| 7. Other changes in fund balance         | X                  |
| 8. Program expenses                      | X                  |
| 9. Other expenses                        | X                  |
| 10. Ending net position                  | X                  |

**Section F—Prior-Year – Revenue, Financing, Expenses, and Other**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column headings:

|  | <u>Fiscal 2005</u> |
|--|--------------------|
| 1. Beginning balance net position        | X                  |
| 2. Exchange revenue – Federal            | X                  |
| 3. Exchange revenue – with the public    | X                  |
| 4. Nonexchange revenue – Federal         | X                  |
| 5. Nonexchange revenue – with the public | X                  |
| 6. Other financing sources               | X                  |
| 7. Other changes in fund balance         | X                  |
| 8. Program expenses                      | X                  |
| 9. Other expenses                        | X                  |
| 10. Ending net position                  | X                  |

**Section G—Other**

Identify by trust fund any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

Column headings:

|                            | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------------|--------------------|--------------------|
| 1. Revenues                | X                  | X                  |
| 2. Other financing sources | X                  | X                  |
| 3. Costs                   | X                  | X                  |

**“Text Data” Tab**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85(a).
2. Provide any other relevant information pertaining to this note.

**Note 21. Indian Trust Funds****“Other Notes Info” Tab (to be completed only by the Department of the Interior)****Section A—Indian Tribes and Other Special Trust Funds**

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Receipts                               | X                  | X                  |
| 2. Disbursements                          | X                  | X                  |
| 3. Receipts in excess of disbursements    | X                  | X                  |
| 4. Trust fund balances, beginning of year | X                  | X                  |
| 5. Trust fund balances, end of year       | X                  | X                  |

**Section B—Individual Indian Monies Trust Fund**

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Receipts                               | X                  | X                  |
| 2. Disbursements                          | X                  | X                  |
| 3. Receipts in excess of disbursements    | X                  | X                  |
| 4. Trust fund balances, beginning of year | X                  | X                  |
| 5. Trust fund balances, end of year       | X                  | X                  |

**Section C—Assets and Liabilities for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85c)**

Report the assets and liabilities as of the end of the fiscal year for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Cash and cash equivalents                    | X                  | X                  |
| 2. Investments                                  | X                  | X                  |
| 3. Other assets                                 | X                  | X                  |
| 4. Total assets                                 | X                  | X                  |
| 5. Liabilities due and payable to beneficiaries | X                  | X                  |
| 6. Other liabilities                            | X                  | X                  |
| 7. Total liabilities                            | X                  | X                  |

**Section D—Assets and Liabilities for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85c)**

Report the assets and liabilities as of the end of the fiscal year for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Cash and cash equivalents                    | X                  | X                  |
| 2. Investments                                  | X                  | X                  |
| 3. Other assets                                 | X                  | X                  |
| 4. Total assets                                 | X                  | X                  |
| 5. Liabilities due and payable to beneficiaries | X                  | X                  |
| 6. Other liabilities                            | X                  | X                  |
| 7. Total liabilities                            | X                  | X                  |

**Section E—Changes in Net Position for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(d))**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds changes in net position during the fiscal year as indicated below.

|  | <u>Fiscal 2006</u> |
|--|--------------------|
| 1. Beginning balance net position        | X                  |
| 2. Exchange revenue – Federal            | X                  |
| 3. Exchange revenue – with the public    | X                  |
| 4. Nonexchange revenue – Federal         | X                  |
| 5. Nonexchange revenue – with the public | X                  |
| 6. Other financing sources               | X                  |
| 7. Other changes in fund balance         | X                  |
| 8. Program expenses                      | X                  |
| 9. Other expenses                        | X                  |
| 10. Ending net position                  | X                  |

**Section F—Changes in Net Position for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(d))**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds changes in net position during the fiscal year as indicated below.

|  | <u>Fiscal 2006</u> |
|--|--------------------|
| 1. Beginning balance net position        | X                  |
| 2. Exchange revenue – Federal            | X                  |
| 3. Exchange revenue – with the public    | X                  |
| 4. Nonexchange revenue – Federal         | X                  |
| 5. Nonexchange revenue – with the public | X                  |
| 6. Other financing sources               | X                  |
| 7. Other changes in fund balance         | X                  |
| 8. Program expenses                      | X                  |
| 9. Other expenses                        | X                  |
| 10. Ending net position                  | X                  |

**Section G—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(e))**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

|                            | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------------|--------------------|--------------------|
| 1. Revenues                | X                  | X                  |
| 2. Other financing sources | X                  | X                  |
| 3. Costs                   | X                  | X                  |

**Section H—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(e)) (to be completed only by the Department of the Interior)**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

|                            | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------------|--------------------|--------------------|
| 1. Revenues                | X                  | X                  |
| 2. Other financing sources | X                  | X                  |
| 3. Costs                   | X                  | X                  |

**“Text Data” Tab (to be completed only by the Department of the Interior)**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.
2. Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows.
3. Provide the number of open Individual Indian Monies accounts that the Office of the Special Trustee maintains for the current and prior fiscal year.
4. Provide any other relevant information pertaining to this note.

**Note 22. Earmarked Funds**

**“Other Notes Info” Tab**

For the following funds, enter the required information in Sections A through C for fiscal 2006.

**Earmarked Funds:**

1. Federal Old-Age and Survivors Insurance
2. Civil Service Retirement and Disability
3. Federal Hospital Insurance (Medicare Part A)
4. Military Retirement
5. Federal Disability Insurance
6. Unemployment
7. Federal Supplementary Medical Insurance (Medicare Part B)
8. DOD Medicare-Eligible Retiree Health Care Fund (MERHCF)
9. Highway Trust Fund
10. Railroad Retirement
11. National Railroad Retirement Investment Trust (NRRIT)
12. Airport and Airway
13. Hazardous Substance Superfund
14. Black Lung Disability
15. Land and Water Conservation Fund
16. Foreign Service Retirement Disability Fund
17. National Service Life Insurance Fund
- 18-20 Agency-entered fund
21. All other earmarked funds
22. Intra-agency earmarked fund eliminations

**Section A—Assets – Current Year**

Enter the fiscal 2006 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

|  | <u>Fiscal 2006</u> |
|--|--------------------|
| 1. Cash and other monetary assets  | X                  |
| 2. Fund balance with Treasury  | X                  |
| 3. Investments in U.S. Treasury securities (net of premiums and discounts) | X                  |
| 4. Other Federal assets  | X                  |
| 5. Other non-Federal assets  | X                  |
| 6. Total assets  | X                  |

**Section B—Liabilities – Current Year**

Enter the fiscal 2006 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

|                                       | <u>Fiscal 2006</u> |
|---------------------------------------|--------------------|
| 1. Benefits due and payable           | X                  |
| 2. Other Federal liabilities          | X                  |
| 3. Other non-Federal liabilities      | X                  |
| 4. Total liabilities                  | X                  |
| 5. Total ending net position          | X                  |
| 6. Total liabilities and net position | X                  |

**Section C—Current-Year – Revenue, Financing, Expenses, and Other**

Enter the fiscal 2006 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

|                                      | <u>Fiscal 2006</u> |
|--------------------------------------|--------------------|
| 1. Net position, beginning of period | X                  |
| 2. Investment revenue                | X                  |
| 3. Revenue from the public           | X                  |
| 4. Other changes in fund balance     | X                  |
| 5. Other expenses                    | X                  |
| 6. Program expenses                  | X                  |
| 7. Net position, end of period       | X                  |

**“Text Data” Tab**

1. Provide a general description of the individual earmarked funds reported in the “Other Notes Info” tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).
2. State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1
3. Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).
4. Provide the sources of revenue and other financing for amounts reported in columns 2 through 5 of Section C in the “Other Notes Info” tab (SFFAS No. 27, par. 23.2).
5. Provide any other relevant information pertaining to this note.

**Note 23. Statement of Social Insurance**

**“Other Notes Info” Tab**

**Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for the OASDI.

**Contributions and earmarked taxes from:**

|  | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|--|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1. Participants who have attained age 62                     | X           | X                         | X                         | X                         | X                         |
| 2. Participants ages 15-61                                   | X           | X                         | X                         | X                         | X                         |
| 3. Future participants (under age 15 and births during year) | X           | X                         | X                         | X                         | X                         |
| 4. All current and future participants                       | X           | X                         | X                         | X                         | X                         |

**Expenditures for scheduled future benefits for:**

|   | 2006 | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|---|------|-------------------|-------------------|-------------------|-------------------|
| 5. Participants who have attained age 62                        | X    | X                 | X                 | X                 | X                 |
| 6. Participants ages 15-61                                      | X    | X                 | X                 | X                 | X                 |
| 7. Future participants (under age 15 and<br>births during year) | X    | X                 | X                 | X                 | X                 |
| 8. All current and future participants                          | X    | X                 | X                 | X                 | X                 |
| 9. Present value of future expenditures<br>less future revenue  | X    | X                 | X                 | X                 | X                 |

**Section B—Federal Hospital Insurance (HI – Medicare Part A) (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for the HI – Medicare Part A.

**Contributions and earmarked taxes from:**

|  | 2006 | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|--|------|-------------------|-------------------|-------------------|-------------------|
| 1. Participants who have attained<br>eligibility age     | X    | X                 | X                 | X                 | X                 |
| 2. Participants who have not attained<br>eligibility age | X    | X                 | X                 | X                 | X                 |
| 3. Future participants                                   | X    | X                 | X                 | X                 | X                 |
| 4. All current and future participants                   | X    | X                 | X                 | X                 | X                 |

**Expenditures for scheduled future benefits for:**

|  | 2006 | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|--|------|-------------------|-------------------|-------------------|-------------------|
| 5. Participants who have attained<br>eligibility age           | X    | X                 | X                 | X                 | X                 |
| 6. Participants who have not attained<br>eligibility age       | X    | X                 | X                 | X                 | X                 |
| 7. Future participants   | X    | X                 | X                 | X                 | X                 |
| 8. All current and future participants                         | X    | X                 | X                 | X                 | X                 |
| 9. Present value of future expenditures<br>less future revenue | X    | X                 | X                 | X                 | X                 |

**Section C—Federal Supplementary Medical Insurance (SMI – Medicare Part B) (SFFAS No. 17, par. 32(3))**

Provide the present value of long-range actuarial projections for SMI – Medicare Part B (excludes interest and General Fund transfers).

**Premiums from:**

|  | 2006 | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|--|------|-------------------|-------------------|-------------------|-------------------|
| 1. Participants who have attained<br>eligibility age     | X    | X                 | X                 | X                 | X                 |
| 2. Participants who have not attained<br>eligibility age | X    | X                 | X                 | X                 | X                 |
| 3. Future participants                                   | X    | X                 | X                 | X                 | X                 |
| 4. All current and future participants                   | X    | X                 | X                 | X                 | X                 |

**Expenditures for scheduled future benefits for:**

|   | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 5. Participants who have attained eligibility age           | X           | X                         | X                         | X                         | X                         |
| 6. Participants who have not attained eligibility age       | X           | X                         | X                         | X                         | X                         |
| 7. Future participants                                      | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 8. All current and future participants                      | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 9. Present value of future expenditures less future revenue | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |

**Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for SMI – Medicare Part D (excludes interest and General Fund transfers).

**Premiums and State transfers:**

|   | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1. Participants who have attained eligibility age     | X           | X                         | X                         | X                         | X                         |
| 2. Participants who have not attained eligibility age | X           | X                         | X                         | X                         | X                         |
| 3. Future participants                                | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 4. All current and future participants                | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |

**Expenditures for scheduled future benefits for:**

|   | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 5. Participants who have attained eligibility age           | X           | X                         | X                         | X                         | X                         |
| 6. Participants who have not attained eligibility age       | X           | X                         | X                         | X                         | X                         |
| 7. Future participants                                      | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 8. All current and future participants                      | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 9. Present value of future expenditures less future revenue | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |

**Section E—Railroad Retirement (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for the Railroad Retirement Program (excludes interest and financial interchange income).

**Contributions and earmarked taxes from:**

|   | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1. Participants who have attained eligibility     | X           | X                         | X                         | X                         | X                         |
| 2. Participants who have not attained eligibility | X           | X                         | X                         | X                         | X                         |
| 3. Future participants                            | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |
| 4. All current and future participants            | <u>X</u>    | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  | <u>X</u>                  |

**Expenditures for scheduled future benefits for:**

|   | <u>2006</u> | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|---|-------------|-------------------|-------------------|-------------------|-------------------|
| 5. Participants who have attained eligibility               | X           | X                 | X                 | X                 | X                 |
| 6. Participants who have not attained eligibility           | X           | X                 | X                 | X                 | X                 |
| 7. Future participants                                      | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |
| 8. All current and future participants                      | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |
| 9. Present value of future expenditures less future revenue | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |

**Section F—Black Lung (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for Black Lung (Part C).

**Contributions and earmarked taxes from:**

|   | <u>2006</u> | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|---|-------------|-------------------|-------------------|-------------------|-------------------|
| 1. Participants who have attained eligibility     | X           | X                 | X                 | X                 | X                 |
| 2. Participants who have not attained eligibility | X           | X                 | X                 | X                 | X                 |
| 3. Future participants                            | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |
| 4. All current and future participants            | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |

**Expenditures for scheduled future benefits for:**

|   | <u>2006</u> | Unaudited<br>2005 | Unaudited<br>2004 | Unaudited<br>2003 | Unaudited<br>2002 |
|---|-------------|-------------------|-------------------|-------------------|-------------------|
| 5. Participants who have attained eligibility               | X           | X                 | X                 | X                 | X                 |
| 6. Participants who have not attained eligibility           | X           | X                 | X                 | X                 | X                 |
| 7. Future participants                                      | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |
| 8. All current and future participants                      | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |
| 9. Present value of future expenditures less future revenue | <u>X</u>    | <u>X</u>          | <u>X</u>          | <u>X</u>          | <u>X</u>          |

**“Text Data” Tab**

1. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and the Federal Disability Insurance (Social Security) from 2002-2006.
2. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) from 2002-2006.
3. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B) from 2002-2006.
4. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) from 2002-2006.
5. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2002-2006.
6. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2002-2006.

**Note 24. Social Insurance**

**“Other Notes Info” Tab**

**Section A—Trust Fund Balances (At the Beginning of the Valuation Period) (SFFAS No. 17, par. 32 (3))**

Provide the trust fund balances at the beginning of the valuation period for the current year and each of the 4 preceding years.

|  | <u>2006</u> | <u>Unaudited<br/>2005</u> | <u>Unaudited<br/>2004</u> | <u>Unaudited<br/>2003</u> | <u>Unaudited<br/>2002</u> |
|--|-------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1. Federal Old-Age, Survivors and Disability Insurance (Social Security) | X           | X                         | X                         | X                         | X                         |
| 2. Federal Hospital Insurance (Medicare Part A)                          | X           | X                         | X                         | X                         | X                         |
| 3. Federal Supplementary Medical Insurance (Medicare Part B)             | X           | X                         | X                         | X                         | X                         |
| 4. Federal Supplementary Medical Insurance (Medicare Part D)             | X           | X                         | X                         | X                         | X                         |
| 5. Railroad Retirement   | X           | X                         | X                         | X                         | X                         |
| 6. Black Lung (Part C)   | X           | X                         | X                         | X                         | X                         |

**Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25)**

Provide the following demographic assumptions for the years 2006, 2010, 2020, 2030, 2040, 2050, 2060, 2070 and 2080.

|                                      | <u>2006</u> | <u>2010</u> | <u>2020</u> | <u>2030</u> | <u>2040</u> | <u>2050</u> | <u>2060</u> | <u>2070</u> | <u>2080</u> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Total fertility rate              | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 2. Age – sex adjusted death rate     | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 3. Life expectancy at birth - male   | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 4. Life expectancy at birth - female | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 5. Net immigration (persons)         | X           | X           | X           | X           | X           | X           | X           | X           | X           |

**Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25)**

Provide the following economic assumptions for the years 2006, 2010, 2020, 2030, 2040, 2050, 2060, 2070 and 2080.

|   | <u>2006</u> | <u>2010</u> | <u>2020</u> | <u>2030</u> | <u>2040</u> | <u>2050</u> | <u>2060</u> | <u>2070</u> | <u>2080</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Real wage differential (percent)                           | X%          |
| 2. Average annual wage in covered employment (percent change) | X%          |
| 3. CPI (percent change)                                       | X%          |
| 4. Total employment (percent change)                          | X%          |
| 5. Real GDP (percent change)                                  | X%          |
| 6. Average annual interest rate (percent)                     | X%          |

**Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25)**

Provide the following Medicare demographic assumptions for the years 2006, 2010, 2020, 2030, 2040, 2050, 2060, 2070 and 2080.

|                                  | <u>2006</u> | <u>2010</u> | <u>2020</u> | <u>2030</u> | <u>2040</u> | <u>2050</u> | <u>2060</u> | <u>2070</u> | <u>2080</u> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Total fertility rate          | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 2. Age – sex adjusted death rate | X           | X           | X           | X           | X           | X           | X           | X           | X           |
| 3. Net immigration (persons)     | X           | X           | X           | X           | X           | X           | X           | X           | X           |

**Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25)**

Provide the following Medicare economic assumptions for the years 2006, 2010, 2020, 2030, 2040, 2050, 2060, 2070 and 2080.

|   | <u>2006</u> | <u>2010</u> | <u>2020</u> | <u>2030</u> | <u>2040</u> | <u>2050</u> | <u>2060</u> | <u>2070</u> | <u>2080</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1. Real wage differential (percent)                           | X%          |
| 2. Average annual wage in covered employment (percent change) | X%          |
| 3. CPI (percent change)                                       | X%          |
| 4. Real GDP (percent change)                                  | X%          |
| 5. Per beneficiary cost—HI (percent change)                   | X%          |
| 6. Per beneficiary cost—SMI Part B (percent change)           | X%          |
| 7. Per beneficiary cost—SMI Part D (percent change)           | X%          |
| 8. Real average annual interest rate (percent)                | X%          |

**Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25)**

Provide the following Railroad Retirement economic assumptions for the years 2006, 2007, 2010, 2020, and 2030+.

|   | <u>2006</u> | <u>2007</u> | <u>2010</u> | <u>2020</u> | <u>2030+</u> |
|---|-------------|-------------|-------------|-------------|--------------|
| 1. Cost-of-living increase/(decrease) (percent) | X%          | X%          | X%          | X%          | X%           |
| 2. Interest rate (percent)                      | X%          | X%          | X%          | X%          | X%           |
| 3. Wage increase/(decrease) (percent)           | X%          | X%          | X%          | X%          | X%           |

**Section G—Other Railroad Retirement Assumptions Information**

Provide the following for Railroad Retirement.

|  | <u>2006</u> |
|--|-------------|
| 1. The estimated average railroad employment in 2006 – middle assumption | X           |

**Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed by NRRIT only)**

|  | <u>2006</u> |
|--|-------------|
| 1. The amount received from RRB since NRRIT's inception  | X           |
| 2. The amount NRRIT has returned to RRB since NRRIT's inception                                    | X           |
| 3. The amount of net transfers NRRIT made to the RRB to pay retirement benefits during fiscal 2006 | X           |

**Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25)**

Provide the following Black Lung economic assumptions from 2006-2040.

|   | <u>Through 2013</u> | <u>2014+</u> |
|---|---------------------|--------------|
| 1. Tax rate per ton of underground-mined coal (dollar)  | X                   | X            |
| 2. Tax rate per ton of surface-mined coal sold (dollar) | X                   | X            |

**Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25)**

Provide the following Black Lung economic assumptions from 2006-2040, as applicable.

|   | <u>2006</u> | <u>Through 2013</u> | <u>2014+</u> |
|---|-------------|---------------------|--------------|
| 1. Lowest future benefit rate increases (percent) | X%          | -                   | -            |
| 2. Highest future benefit rate increase (percent) | X%          | -                   | -            |
| 3. Lowest medical cost rate increases (percent)   | X%          | -                   | -            |
| 4. Highest medical cost rate increase (percent)   | X%          | -                   | -            |
| 5. Caps of sales price (percent)                  | -           | X%                  | X%           |

**Section K—Other Black Lung Program Information**

Provide the following information related to the Black Lung Program for the year ended September 30, 2006.

|  |             |
|--|-------------|
|  | <u>2006</u> |
| 1. Lowest interest rate on outstanding repayable advances  | X%          |
| 2. Highest interest rate on outstanding repayable advances | X%          |
| 3. Lowest interest rate on new borrowings                  | X%          |
| 4. Highest interest rate on new borrowings                 | X%          |
| 5. Interest rate used to discount all of the projections   | X%          |

**“Text Data” Tab**

Provide the following for Railroad Retirement.

1. State the source for details on demographic, economic, and all other assumptions (SFFAS No. 17, par. 25).
2. State the source for obtaining the mortality after age retirement actuarial demographic assumptions.
3. State the source for obtaining the mortality after disability retirement actuarial demographic assumption.
4. State the source for obtaining the mortality during active service actuarial demographic assumptions.
5. State the source for obtaining the mortality of widow annuitants actuarial demographic assumptions.
6. State the source for obtaining the termination for spouses actuarial demographic assumptions.
7. State the source for obtaining the termination for disabled children actuarial demographic assumptions.
8. State the source for obtaining the widow remarriage rate actuarial demographic assumption.
9. State the source for obtaining the age retirement actuarial demographic assumption.
10. State the source for obtaining the disability retirement actuarial demographic assumption.
11. State the source for obtaining the withdrawal rates actuarial demographic assumption.

Provide the following for the Black Lung Program.

12. State the source for obtaining the interest rates actuarial economical assumptions.
13. State the significant assumptions used in the projections for the Statement of Social Insurance.
14. State the source for projections of future coal production, sale prices, and life expectancies.
15. Provide any additional information related to the significant assumptions for Black Lung Program.

**Note 25. Stewardship Land**

**“Other Notes Info” Tab**

**Section A—Stewardship Land (SFFAS No. 29, par. 40d)**

Enter the number of units for each category of predominate use in lines 1 through 6 for the current and prior years. Enter the data on line 7 if the category is not listed.

|                                    | Beginning<br>Balance | Acquired | Withdrawn | Ending Balance |
|------------------------------------|----------------------|----------|-----------|----------------|
|                                    | -----                | -----    | -----     | -----          |
| 1. Public land                     | X                    | X        | X         | X              |
| 2. National Forest System          | X                    | X        | X         | X              |
| 3. National Wildlife Refuge System | X                    | X        | X         | X              |
| 4. National Park system            | X                    | X        | X         | X              |
| 5. Mission land                    | X                    | X        | X         | X              |
| 6. Water, power, and recreation    | X                    | X        | X         | X              |
| 7. All other                       | X                    | X        | X         | X              |

**“Text Data” Tab**

1. Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS 29, par. 40a).
2. Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).
3. Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS 29, par. 40b).
4. Provide the condition of the stewardship land (SFFAS 29, par. 41).

**Note 26. Heritage Assets****“Other Notes Info” Tab****Section A—Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Provide the following information for each collection type of heritage asset.

Column headings:

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Physical units as of the beginning of the year  | X                  | X                  |
| 2. Physical units added during the fiscal year     | X                  | X                  |
| 3. Physical units withdrawn during the fiscal year | X                  | X                  |
| 4. Physical units as of the end of the year        | X                  | X                  |

Row headings:

1 through 5 – Agency-entered categories

**Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Provide the following information for each non-collection type of heritage asset.

Column headings:

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Physical units as of the beginning of the year  | X                  | X                  |
| 2. Physical units added during the fiscal year     | X                  | X                  |
| 3. Physical units withdrawn during the fiscal year | X                  | X                  |
| 4. Physical units as of the end of the year        | X                  | X                  |

Row headings:

1 through 5 – Agency-entered categories

**“Text Data” Tab**

1. Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS 29, par. 25a).
2. Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS 29, par. 25b).
3. Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).

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### **Overview of the FR Notes Layout**

The FR Notes are directly linked to the amounts that have been reclassified and not necessarily to the notes in the agencies' audited financial statements. Thus, agencies must enter a reference to their agency financial statement notes. This reference should be at the level of detail that would be necessary to crosswalk from the specific line items and other key information in the Notes Module to the notes in the agencies' financial statements.

The "Line Item Notes" tab ties the data back to an individual Closing Package line item. The "Other Notes Info" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a note or to an agency. Each FR Note has four tabs:

- Tab 1 title "Line Item Notes" – The amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title "Other Notes Info" – Numerical information related to the note.
- Tab 3 title "Text Data" – Textual information related to the note.
- Tab 4 title "Threshold" – Explanation for amounts greater than a defined amount.

### **GFRS Data Entry Instructions**

Complete each note by entering the required information in each tab and then marking each note "Complete." Do not enter zeros if the answer is not applicable. Mark the "No Data" box in each section of the "Line Item Notes," "Other Notes Info," and "Text Data" tabs, where no data is applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line and/or column is displayed in GFRS for tabs 2 and 3. The normal balance for tab1 is the same as the related Balance Sheet line identified in the header of the note.

Enter the reporting method, where instructed, for the few notes that are not tied to an identified reporting method. The reporting method for the majority of the notes is determined by the reporting method used in the agency's audited financial statements in GFRS Module GF002. For agencies that choose "Billion" as the reporting method, the figure should have at least one digit following the decimal point.

Answer the applicable threshold questions in the "Threshold" tab in free-form text. Agencies must enter an explanation for any changes from the prior-year's "Notes" data on the "Threshold" tab of the Notes module. They also must provide an explanation for any changes between current- and prior-year amounts greater than a predetermined threshold amount.

Some notes contain hard-coded program or category names, while others allow or require the entry of program or category names. Some notes contain a line titled "All other." Use the line titled "All other" when appropriate and do not create an additional line titled "Other" or "All other."

### **Notes**

Below is a list of the notes contained in GFRS (some notes may not apply):

|         |  |
|---------|--|
| Note 1  | Federal Reserve Earnings and Subsequent Events |
| Note 2  | Cash and Other Monetary Assets                 |
| Note 3  | Accounts and Taxes Receivable                  |
| Note 4A | Direct Loans Receivable                        |
| Note 4B | Loan Guarantees                                |
| Note 5  | Inventories and Related Property               |
| Note 6  | Property, Plant, and Equipment (PP&E)          |
| Note 7  | Securities and Investments                     |
| Note 8  | Other Assets                                   |
| Note 9  | Accounts Payable                               |

|          |   |
|----------|---|
| Note 10A | Federal Debt Securities Held by the Public  |
| Note 10B | Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds: |
| Note 11  | Federal Employee and Veteran Benefits Payable   |
| Note 12  | Environmental and Disposal Liabilities  |
| Note 13  | Benefits Due and Payable  |
| Note 14  | Insurance Programs Other Than Veterans Affairs  |
| Note 15  | Other Liabilities   |
| Note 16  | Collections and Refunds of Federal Revenue  |
| Note 17  | Prior-Period Adjustments  |
| Note 18  | Contingencies   |
| Note 19  | Commitments   |
| Note 20  | Dedicated Collections   |
| Note 21  | Indian Trust Funds  |
| Note 22  | Earmarked Funds   |
| Note 23  | Statement of Social Insurance   |
| Note 24  | Social Insurance  |
| Note 25  | Stewardship Land  |
| Note 26  | Heritage Assets   |

### Note Instructions

Below are the instructions for entering data into GFRS for each note.

#### Note 1. Federal Reserve Earnings and Subsequent Events

##### “Other Notes Info” Tab (to be completed only by Treasury)

###### Section A—Federal Reserve Earnings and Subsequent Events

Line 1—Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of FRB earnings on Treasury securities that exceeds the statutory amount for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

##### “Text Data” Tab

Line 1—Describe any significant events or transactions that occurred after the date of the Balance Sheet but prior to the issuance of the agency’s audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.

Line 2—Explain the nature of any departures from GAAP and the impact on the amounts and disclosures in the agency’s financial statements.

Line 3—The collecting entity should provide a description of any change in accounting if it adopts accounting standards that embody a fuller application of accrual accounting concepts. The description should point out how it differs from that which is prescribed in the standard (SFFAS No. 7, par. 64).

Line 4—Provide any other relevant information pertaining to this note.

#### Note 2. Cash and Other Monetary Assets

##### “Line Item Notes” Tab

Line 1 (to be completed only by Treasury)—Enter the amount of operating cash for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of other cash that is not restricted for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Note:** Cash that is not restricted represents amounts of cash that an entity holds (entity cash) for which it has the authority to spend.

Line 3—Enter the amount of other cash that is restricted for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Note:** Restricted cash represents amounts of cash that an entity holds and **does not** have authority to spend.

Line 4—Enter the amount of international monetary assets for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5 (to be completed only by Treasury)—Enter the amount of gold for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of domestic monetary assets for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**“Other Notes Info” Tab (to be completed only by Treasury)**

**Section A—Other Related Information**

Line 1—Enter the amount of the available balance of the IMF Letter of Credit for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the reserve position in the IMF for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of SDR holdings in the Exchange Stabilization Fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of the SDR certificates outstanding with the FRB for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of the interest bearing liability to the IMF for SDR allocations for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of gold certificates for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Section B—Gold**

Line 1—Enter the number of fine troy ounces of gold for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the statutory price of 1 fine troy ounce of gold for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the market value of 1 fine troy ounce of gold for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**“Text Data” Tab**

Line 1—*Describe the nature of the amounts reported on the “Line Item Notes” tab, line 2, “Other cash—not restricted.” Include any relevant amounts.*

Line 2—*Describe the nature of the amounts reported on the “Line Item Notes” tab, line 3, “Other cash—restricted.” Include any relevant amounts and any statutory authority.*

Line 3—*Provide any other relevant information pertaining to this note.*

**Note 3. Accounts and Taxes Receivable****“Line Item Notes” Tab**

Line 1—*Enter the amount of gross accounts receivables for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the amount of interest receivable related to accounts receivables (line 1) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—*Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivables for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 4—*Enter the amount of the allowance for loss on accounts receivables for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 5—*Enter the amount of the allowance for loss on interest receivable related to accounts receivables for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 6—*Enter the amount of the allowance for loss on penalties, fines, and administrative fees receivable related to accounts receivables for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 7 (to be completed only by Treasury, Labor, and Homeland Security)—*Enter the amount of the gross taxes receivable for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 8 (to be completed only by Treasury, Labor, and Homeland Security)—*Enter the amount of the allowance for loss on taxes receivable for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**“Other Notes Info” Tab****Section A—Taxes (to be completed only by Treasury, Labor, and Homeland Security)**

Line 1—*Enter the amount of interest on uncollectible accounts related to accounts receivable (SSFAS No. 1, par. 55) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**“Text Data” Tab**

Line 1—*Describe the method(s) used to calculate the allowances on accounts receivable.*

Line 2 (to be completed only by Treasury, Labor, and Homeland Security)—*Describe the method(s) used to calculate the allowance on taxes receivable.*

Line 3 (to be completed only by Treasury, Labor, and Homeland Security)—*Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved as required in SSFAS No. 7, par. 65.1.*

Line 4—*Provide any other relevant information pertaining to this note.*

**Note 4A. Direct Loans Receivable****“Line Item Notes” Tab**

Row headings – direct loan programs:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Export Loans (to be completed only by the Department of Agriculture)
7. Housing for the Elderly and Disabled (to be completed only by the Department of Housing and Urban Development)
8. Farm Loans (to be completed only by the Department of Agriculture)
9. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
10. U.S. Agency for International Development (to be completed only by the Agency for International Development)
11. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
12. Telecommunications Loans (to be completed only by the Department of Agriculture)
- 13.-17. Agency-entered programs
18. All other loans receivable

For each program enter the following information.

Column 1—*Enter the current-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 2—*Enter the current-year long-term cost of loans (including foreclosed property, interest, penalties, and allowance).*

Column 3—Current-year net loans receivable. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the prior-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 5—*Enter the prior-year long-term cost of loans (including foreclosed property, interest, penalties, and allowance).*

Column 6—Prior-year net loans receivable. This is a calculated amount and is the total of columns 4 and 5.

**“Other Notes Info” Tab****Section A—Direct Loans Disbursed and Subsidy Expense**

Enter the amounts for each direct loan program in the “Line Item Notes” tab as follows.

Column 1—*Enter the amount of current-year loans disbursed.*

Column 2—*Enter the amount of current-year subsidy expense.*

Column 3—*Enter the amount of prior-year loans disbursed.*

Column 4—*Enter the amount of prior-year subsidy expense.*

**Section B—Reconciliation Schedule for Subsidy Cost Allowance Balance (Direct Loans)**

Line 1—*Enter the amount for the beginning balance of the subsidy cost allowance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the amount of interest rate differential costs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—Enter the amount of default costs (net of operations) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of fees and other collections for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of other subsidy costs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Total of the above subsidy expense components. This is a calculated line and is the total of lines 2 through 5.

Line 7—Enter the amount of loan modifications for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of fees received for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Enter the amount of foreclosed property acquired for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 10—Enter the amount of loans written off for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 11—Enter the amount of subsidy allowance amortization for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 12—Enter the amount of other adjustments for the subsidy cost allowance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 13—Ending balance of the subsidy cost allowance before reestimates. This is a calculated line and is the total of lines 1, 6, and 7 through 12.

Line 14—Enter the amount of the interest rate reestimate for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 15—Enter the amount of the technical/default reestimate for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 16—Total amount of the above reestimate components. This is a calculated line and is the total of lines 14 and 15.

Line 17—Ending balance of the subsidy cost. This is a calculated line and is the total of lines 13 and 16.

### **Section C—Subsidy Rates for Direct Loans**

Enter the subsidy rates (percentage) for each direct loan program on each direct loan as follows.

Column 1—Enter the subsidy rate for interest rate differential for the current year.

Column 2—Enter the subsidy rate for defaults for the current year.

Column 3—Enter the subsidy rate for fees and other collections for the current year.

Column 4—Enter the subsidy rate for other costs for the current year.

Column 5—Current year subsidy rate total. This is a calculated amount and is the total of all the current year subsidy rates (columns 1 through 4).

Column 6—*Enter the subsidy rate for loan modifications for the current year.*

Column 7—*Enter the subsidy rate for interest rate differential for the prior year.*

Column 8—*Enter the subsidy rate for defaults for the prior year.*

Column 9—*Enter the subsidy rate for fees and other collections for the prior year.*

Column 10—*Enter the subsidy rate for other cost for the prior year.*

Column 11—*Current year subsidy rate total. This is a calculated amount and is the total of all the prior year subsidy rates (columns 6 through 10).*

Column 12—*Enter the subsidy rate for loan modifications for the prior year.*

**Section D—Foreclosed Assets – Number of Units (SFFAS No. 3, par. 91)**

**Note:** The numbers reported on lines 1 through 3 represent the combined total(s) of all programs related to foreclosed assets.

Line 1—*Enter the number of properties in the foreclosure process for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the number of properties held for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—*Enter the average holding period, in months, for properties held for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**Section E—Foreclosed Assets – Balances (SFFAS No. 3, par. 91)**

**Note:** The numbers reported on lines 1 and 2 represent the combined totals of all programs related to foreclosed assets.

Line 1—*Enter the balances for property held pre-1992 for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the balances for property held post-1991 for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**“Text Data” Tab**

Line 1—*Provide the program name and basis for recognizing gains or losses on loan modifications.*

Line 2—*Provide the program name and nature of loan modifications.*

Line 3—*Describe the restrictions on the use/disposal for foreclosed property.*

Line 4—*Describe the valuations basis for foreclosed property.*

Line 5—*Disclose any changes from the prior-year’s accounting method for foreclosed property.*

Line 6—*Provide an analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).*

Line 7—*Provide explanations of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies; and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par. 11).*

Line 8—*Provide explanations for changes in legislation or credit policies; include related to changes in borrowers' eligibility, the levels of fees or interest rates charged to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).*

Line 9—*Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact on changes for which the effects are not measurable at the reporting date (SFFAS No. 18, par. 11).*

Line 10—*Provide a broad description of foreclosed property.*

Line 11—*Provide any other relevant information pertaining to this note.*

#### **Note 4B. Loan Guarantees**

##### **“Line Item Notes” Tab**

Row headings – loan guarantee programs:

1. Federal Family Education Loans
2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Guarantees (to be completed only by Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the Agency for International Development)
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Air Transportation Stabilization Board (to be completed only by the Department of the Treasury)
10. Federal Ship Financing Fund (to be completed only by the Department of Transportation)
11. Business and Industry Loans (to be completed only by the Small Business Administration)
12. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
- 13.-17. Agency-entered programs
18. All other loan guarantee liabilities

For each program, enter the following information.

Column 1—*Enter the amount of the loan guarantee liability for the current year.*

Column 2—*Enter the amount of the loan guarantee liability for the prior year.*

##### **“Other Notes Info” Tab**

###### **Section A—Other Related Information**

Enter the amounts for each guaranteed loan program identified in the “Line Item Notes” tab as follows.

Column 1—*Enter the current-year face value of loans outstanding.*

Column 2—*Enter the amount guaranteed by the Government for the current year.*

Column 3—*Enter the amount of loans disbursed for the current year.*

Column 4—*Enter the amount of the subsidy expense for the current year.*

Column 5—*Enter the prior-year face value of loans outstanding.*

Column 6—*Enter the amount guaranteed by the Government for the prior year.*

Column 7—*Enter the amount of loans disbursed for the prior year.*

Column 8—*Enter the amount of the subsidy expense for the prior year.*

### **Section B—Schedule for Reconciling Loan Guarantee Liability Balances**

Line 1—*Enter the amount for the beginning balance of the loan guarantee liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the amount of interest supplement for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—*Enter the amount of default costs (net of recoveries) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 4—*Enter the amount of fees and other collections for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 5—*Enter the amount of other subsidy costs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 6—*Total of the above subsidy expense components. This is a calculated line and is the total of lines 2 through 5.*

Line 7—*Enter the amount of loan guarantee modifications for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 8—*Enter the amount of fees received for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 9—*Enter the amount of interest supplements paid for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 10—*Enter the amount of foreclosed property and loans acquired for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 11—*Enter the amount of claim payments to lenders for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 12—*Enter the amount of interest accumulation on the liability balance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 13—*Enter the amount of other adjustments for the loan guarantee liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 14—*Ending balance of the loan guarantee before reestimates. This is a calculated line and is the total of lines 1, 6, and 7 through 13.*

Line 15—*Enter the amount of the interest rate reestimate for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 16—*Enter the amount of technical/default reestimate for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 17—*Total of the above reestimate components. This is a calculated line and is the total of lines 15 and 16.*

Line 18—*Ending balance of the loan guarantee liability. This is a calculated line and is the total of lines 14 and 17.*

### **Section C—Subsidy Rates for Loan Guarantees**

Enter the subsidy rates (percentage) for each loan guarantee program on each loan guarantee as follows.

Column 1—*Enter the subsidy rate for interest supplements for the current year.*

Column 2—*Enter the subsidy rate for defaults for the current year.*

Column 3—*Enter the subsidy rate for fees and other collections for the current year.*

Column 4—*Enter the subsidy rate for other costs for the current year.*

Column 5—*Current-year subsidy rate total. This is a calculated amount and is the total of all the current-year subsidy rates (columns 1 through 4).*

Column 6—*Enter the subsidy rate for interest supplements for the prior year.*

Column 7—*Enter the subsidy rate for defaults for the prior year.*

Column 8—*Enter the subsidy rate for fees and other collections for the prior year.*

Column 9—*Enter the subsidy rate for other costs for the prior year.*

Column 10—*Prior-year subsidy rate total. This is a calculated amount and is the total of all the prior-year subsidy rates (columns 6 through 9).*

### **“Text Data” Tab**

Line 1—*Provide an analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).*

Line 2—*Provide explanations of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies; and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par. 11).*

Line 3—*Provide explanations for changes in legislation or credit policies; include, for example, changes in borrowers' eligibility, the levels of fees or interest rates charged to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).*

Line 4—*Provide disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact on changes for which the effects are not measurable at the reporting date (SFFAS No. 18, par. 11).*

Line 5—*Provide any other relevant information pertaining to this note.*

**Note 5. Inventories and Related Property****“Line Item Notes” Tab**

Line 1—Enter the gross beginning balance of inventory for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column. (do not include the allowance amount).

Line 2—Enter prior-period adjustments to inventory (not restated) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of capitalized acquisitions from the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of capitalized acquisitions from Government agencies for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of inventory sold or used for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the total allowance for inventories and related property for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Ending balance of inventory, net. This is a calculated line and is the net of lines 1 through 6.

The ending balance for fiscal 2005 must equal the beginning balance for fiscal 2006.

**“Other Notes Info” Tab****Section A—Inventory Yearend Balances by Category Type**

Line 1—Enter the amount of inventory purchased for sale for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of inventory held in reserve for future sale to the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of inventory and operating materials and supply items held for repair for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of inventory—excess, obsolete, and unserviceable for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of operating materials and supplies held for use for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of operating materials and supplies held in reserve for future use for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Enter the amount of operating materials and supplies—excess, obsolete, and unserviceable (property that exceeds the amount expected to be used in normal operations) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of stockpile materials (strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Enter the amount of stockpile materials held for sale for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 10—Enter the amount of forfeited property for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column. Forfeited property is property acquired through forfeiture proceedings, property acquired by the Government to satisfy a tax liability, and unclaimed and abandoned merchandise.

Line 11—Enter the amount of other related property for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column. Other related property includes: 1) commodities - items of commerce or trade that have an exchange value used to stabilize or support market prices; 2) seized monetary instruments - only those monetary instruments that are awaiting judgment to determine ownership; 3) forfeited property - monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; and 4) any other property not classified in items 1 through 3.

Line 12—Enter the amount of the total allowance for inventories and related property for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column. This should agree with the amount entered on line 6 of the “Line Item Notes” tab.

Line 13—Total inventories and related property, net. This is a calculated line and is the net of lines 1 through 11. This total must equal the ending balance as reported on the “Line Item Notes” tab.

### **Section B—Capitalized Acquisitions From Government Agencies by Trading Partner**

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of the Interior (1400) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of capitalized assets acquired from all other departments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Total capitalized assets from Federal agencies. This is a calculated line and is the total of lines 1 through 6. This total must equal the amount reported for capitalized assets from Federal agencies in the “Line Item Notes” tab.

### **Section C—Other Information**

Line 1—Enter the amount of the difference between stockpile material carrying amount and its estimated selling price for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the inventory revalued by holding gains and losses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of the change in allowance that affected the net cost for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Section D—Seized Property – Analysis of Change in Dollar Value**

Use this section to enter the dollar value of seized property. Enter the major types of seized property on lines 1 through 4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns.

Column 1—Enter the beginning balance of seized property for fiscal 2006.

Column 2—Enter the amount of seized property added during the year for fiscal 2006.

Column 3—Enter the amount of seized property disposed of during the year for fiscal 2006.

Column 4—Ending balance of seized property for fiscal 2006. This is a calculated amount and is the net of columns 1 through 3.

Column 5—Enter the beginning balance of seized property for fiscal 2005.

Column 6—Enter the amount of seized property added during the year for fiscal 2005.

Column 7—Enter the amount of seized property disposed of during the year for fiscal 2005.

Column 8—Ending balance of seized property for fiscal 2005. This is a calculated amount and is the net of columns 5 through 7.

**Section E—Seized Property – Analysis of Change in the Number of Items**

Use this section to enter the number of units of seized property. Enter the major types of seized property on lines 1 through 4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns.

Column 1—Enter the beginning balance of seized property for fiscal 2006.

Column 2—Enter the amount of seized property added during the year for fiscal 2006.

Column 3—Enter the amount of seized property disposed of during the year for fiscal 2006.

Column 4—Ending balance of seized property for fiscal 2006. This is a calculated amount and is the net of columns 1 through 3.

Column 5—Enter the beginning balance of seized property for fiscal 2005.

Column 6—Enter the amount of seized property added during the year for fiscal 2005.

Column 7—Enter the amount of seized property disposed of during the year for fiscal 2005.

Column 8—Ending balance of seized property for fiscal 2005. This is a calculated amount and is the net of columns 5 through 7.

**Section F—Forfeited Property – Analysis of Change in Dollar Value**

Use this section to enter the dollar value of forfeited property. Enter the major types of forfeited property on lines 1 through 4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns.

Column 1—*Enter the beginning balance of forfeited property for fiscal 2006.*

Column 2—*Enter the amount of forfeited property added during the year for fiscal 2006.*

Column 3—*Enter the amount of forfeited property disposed of during the year for fiscal 2006.*

Column 4—Ending balance of forfeited property for fiscal 2006. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the beginning balance of forfeited property for fiscal 2005.*

Column 6—*Enter the amount of forfeited property added during the year for fiscal 2005.*

Column 7—*Enter the amount of forfeited property disposed of during the year for fiscal 2005.*

Column 8—Ending balance of forfeited property for fiscal 2005. This is a calculated amount and is the net of columns 5 through 7.

**Section G—Forfeited Property – Analysis of Change in the Number of Items**

Use this section to enter the number of units of forfeited property. Enter the major types of forfeited property on lines 1 through 4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns.

Column 1—*Enter the beginning balance of forfeited property for fiscal 2006.*

Column 2—*Enter the amount of forfeited property added during the year for fiscal 2006.*

Column 3—*Enter the amount of forfeited property disposed of during the year for fiscal 2006.*

Column 4—Ending balance of forfeited property for fiscal 2006. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the beginning balance of forfeited property for fiscal 2005.*

Column 6—*Enter the amount of forfeited property added during the year for fiscal 2005.*

Column 7—*Enter the amount of forfeited property disposed of during the year for fiscal 2005.*

Column 8—Ending balance of forfeited property for fiscal 2005. This is a calculated amount and is the net of columns 5 through 7.

**Section H—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Dollar Value**

Column 1—*Enter the beginning balance of goods held under price support and stabilization programs for fiscal 2006.*

Column 2—*Enter the amount of goods held under price support and stabilization programs added during the year for fiscal 2006.*

Column 3—*Enter the amount of goods held under price support and stabilization programs disposed of during the year for fiscal 2006.*

Column 4—Ending balance of goods held under price support and stabilization programs. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the beginning balance of goods held under price support and stabilization programs for fiscal 2005.*

Column 6—*Enter the amount of goods held under price support and stabilization programs added during the year for fiscal 2005.*

Column 7—*Enter the amount of goods held under price support and stabilization programs disposed of during the year for fiscal 2005.*

Column 8—Ending balance of goods held under price support and stabilization programs. This is a calculated amount and is the net of columns 5 through 7.

### **Section I—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Volume**

Column 1—*Enter the beginning balance of the number of goods held under price support and stabilization programs for fiscal 2006.*

Column 2—*Enter the number of goods held under price support and stabilization programs acquired during the year for fiscal 2006.*

Column 3—*Enter the number of goods held under price support and stabilization programs disposed of during the year for fiscal 2006.*

Column 4—Ending balance of the number of goods held under price support and stabilization programs. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the beginning balance of the number of goods held under price support and stabilization programs for fiscal 2005.*

Column 6—*Enter the number of goods held under price support and stabilization programs acquired during the year for fiscal 2005.*

Column 7—*Enter the number of goods held under price support and stabilization programs disposed of during the year for fiscal 2005.*

Column 8—Ending balance of the number of goods held under price support and stabilization programs. This is a calculated amount and is the net of columns 5 through 7.

### **Section J—Goods Held Under Price Support and Stabilization Programs – Other Information**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

Line 1—*Enter the estimate to be donated or transferred during the coming period for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the dollar value of goods received as a result of surrender of collateral related to nonrecourse loans outstanding for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—Enter the dollar value of purchase commitments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the dollar value of contingent loss if it is at least reasonably possible for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Section K—Goods Held Under Price Support and Stabilization Programs – Volume**

Line 1—Enter the volume of purchase agreement commitments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column (SFFAS No. 3, par. 109).

**Section L—Forfeited Property by Type**

Line 1—Enter the estimates of value to be distributed to other Federal agencies or State and local governments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column (SFFAS No. 3, par. 78).

**“Text Data” Tab**

Enter the following information as it relates to inventory by each category (SFFAS No. 3).

Line 1—Method used to calculate allowance.

Line 2—Restrictions on inventory.

Line 3—Changes from the prior-year’s accounting method, if any.

Line 4—Basis for valuation.

Line 5—Decision criteria for categorizing inventory.

Line 6—Changes in criteria for categorizing inventory.

Enter the following information as it relates to seized property (SSFAS No. 3, par. 66).

Line 7—Description of what constitutes a seizure.

Line 8—General description of seized property.

Line 9—Method of disposal.

Line 10—Liens or other claims against property.

Enter the following information as it relates to forfeited property by type.

Line 11—Method of disposition.

Line 12—Restrictions on the use, disposal, or sale.

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

Line 13—Basis for valuing commodities including method and cost flow assumption.

Line 14—Changes from the prior-year’s accounting method, if any.

Line 15—Restrictions on use, disposal, or sale.

Provide any other relevant information pertaining to this note.

Line 16—Other relevant information.

**Note 6. Property, Plant, and Equipment (PP&E)**

The ending balance for fiscal 2005 (PP&E accumulated depreciation) must equal the beginning balance for fiscal 2006.

**“Line Item Notes” Tab**

Line 1—PP&E – balance beginning of year

Column 1—*Enter the amount of the beginning balance of PP&E for fiscal 2006.*

Column 2—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2006.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of the beginning balance of PP&E for fiscal 2005.*

Column 5—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2005.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 2—Prior-period adjustment (not restated)

Column 1—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for fiscal 2006.*

Column 2—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2006.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for fiscal 2005.*

Column 5—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2005.*

Column 6—Automatically calculated based on information in columns 3 and 4.

Line 3—Capitalized acquisitions from the public

Column 1—*Enter purchase and other additions from the public for fiscal 2006.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter purchase and other additions from the public for fiscal 2005.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

## Line 4—Capitalized acquisitions from Government agencies

Column 1—*Enter the total purchases and other additions from other Government agencies for fiscal 2006.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2006, if the gross amount is reported in column 1.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the total purchases and other additions from other Government agencies for fiscal 2005.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2005, if the gross amount is reported in column 4.*

Column 6—Automatically calculated based on information in columns 4 and 5.

## Line 5—Deletions from the Balance Sheet

Column 1—*Enter the amount of all items removed from PP&E for fiscal 2006.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2006.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of all items removed from PP&E for fiscal 2005.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2005.*

Column 6—Automatically calculated based on information in columns 4 and 5.

## Line 6—Revaluations

Column 1—*Enter the amount of the revaluations (not included in lines 2, 5, and 7), purchases, and other additions from other Government agencies for fiscal 2006.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter the amount of the revaluations (not included in lines 2, 5, and 7), purchases, and other additions from other Government agencies for fiscal 2005.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

## Line 7—Stewardship reclassification

Column 1—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2006.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2006.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2005.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2005.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 8—Depreciation/amortization

Column 1—Intentionally left blank.

Column 2—*Enter the amount of accumulated depreciation/amortization for current-year expenses.*

Column 3—Automatically calculated based on information in column 2.

Column 4—Intentionally left blank.

Column 5—*Enter the amount of accumulated depreciation/amortization for prior-year expenses.*

Column 6—Automatically calculated based on information in column 5.

Line 9—PP&E balance end of year

Column 1—Automatically calculated based on information provided for fiscal 2006.

Column 2—Automatically calculated based on information provided for fiscal 2006.

Column 3—Automatically calculated for fiscal 2006.

Column 4—Automatically calculated based on information provided for fiscal 2005.

Column 5—Automatically calculated based on information provided for fiscal 2005.

Column 6—Automatically calculated for fiscal 2005

#### **“Other Notes Info” Tab**

##### **Section A—Cost of PP&E for Each Category**

Line 1—*Enter the gross cost of buildings, structures, and facilities, including improvements to land, for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.*

Line 2—*Enter the gross cost of furniture, fixtures, and equipment for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.*

Line 3—*Enter the gross cost of construction in progress for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.*

Line 4—Enter the gross cost of land for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.

Line 5—Enter the gross cost of automated data processing software for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.

Line 6—Enter the gross cost of assets under capital lease for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.

Line 7—Enter the gross cost of leasehold improvements for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.

Line 8—Enter the gross cost of PP&E for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.

Line 9—Total PP&E. This is a calculated line and is the total of lines 1 through 8. This total must equal the ending PP&E balances reported on the “Line Item Notes” tab.

### **Section B—Accumulated Depreciation/Amortization for Each Category**

Line 1—Enter the amount of accumulated depreciation/amortization related to buildings, structures, and facilities, including improvements to land, for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of accumulated depreciation/amortization related to automated data processing software for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of accumulated depreciation/amortization related to assets under capital lease for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of accumulated depreciation/amortization related to leasehold improvements for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of accumulated depreciation/amortization related to other PP&E for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Total accumulated depreciation/amortization. This is a calculated line and is the total of lines 1 through 6. This total must equal the total accumulated depreciation/amortization amounts reported on the “Line Item Notes” tab.

### **Section C—Capitalized Acquisitions by Trading Partner**

**Note:** This section breaks down the amount reported on line 5 in the “Line Item Notes” tab by trading partner.

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2006 in the first column and the amount for fiscal 2005 in second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of the Interior (1400) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of capitalized assets acquired from all other departments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Total capitalized assets acquired from Federal agencies. This is a calculated line and is the total of lines 1 through 6. This total must equal the amount reported for capitalized assets in the “Line Item Notes” tab.

#### **Section D—Estimated Useful Life**

Enter the current-year (fiscal 2006) and prior-year (fiscal 2005) estimated useful life for each category of PP&E (SFFAS No. 6, par. 45).

For lines 1 through 8, enter the following:

Column 1—Enter the low end of the useful life range for fiscal 2006.

Column 2—Enter the high end of the useful life range for fiscal 2006.

Column 3—Enter the low end of the useful life range for fiscal 2005.

Column 4—Enter the high end of the useful life range for fiscal 2005.

If the useful life is not a range, enter the information in columns 2 and 4 only.

#### **Section E—Capitalization Threshold**

Enter the current-year (fiscal 2006) and prior-year (fiscal 2005) Capitalization Threshold for each category of PP&E (SFFAS No. 6, par. 45).

For lines 1 through 8, enter the following:

Column 1—Enter the low end of the capitalization threshold for fiscal 2006.

Column 2—Enter the high end of the capitalization threshold for fiscal 2006.

Column 3—Enter the low end of the capitalization threshold for fiscal 2005.

Column 4—Enter the high end of the capitalization threshold for fiscal 2005.

If the capitalization threshold is not a range, enter the information in columns 2 and 4 only.

#### **Section F—Gain/Loss on Sale/Disposition**

Line 1—Enter the amount of the gain/loss on the sale and/or disposition of PP&E for fiscal 2006 in the first column and the amount for fiscal 2005 in second column.

#### **“Text Data” Tab**

Line 1—Enter the method of amortization and depreciation for each major class of PP&E (SFFAS No. 6, par. 45).

Line 2—Explain any changes from the prior-year’s capitalization threshold, if any, for each major class of PP&E (SFFAS No. 6, par. 45).

Line 3—*Disclose any restrictions on the use or convertibility of general PP&E, if any, for each major class of PP&E (SFFAS No. 6, par. 45).*

Line 4—*Provide the physical quantity information, by category, for multiuse heritage assets that are included in the “Line Item Notes” tab of this note (SFFAS No. 16, par. 9).*

Line 5—*Disclose any material transfer of land where the book value is not known by the receiving entity. This applies to land included in general PP&E that is transferred to another Federal entity for use as stewardship land (SFFAS No. 6, par. 72).*

Line 6—*Provide any other relevant information pertaining to this note.*

## **Note 7. Securities and Investments**

### **“Line Item Notes” Tab**

Line 1—*Enter the amount for securities and investments, including related interest, net of unamortized premiums and discounts, for the National Railroad Retirement Investment Trust for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Lines 2 through 6 —*Enter the amount for securities and investments, including related interest, net of unamortized premiums and discounts, for the agency-entered programs for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 7—*Enter the amount for securities and investments, including related interest, net of unamortized premiums and discounts, for other securities and investments for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

### **“Other Notes Info” Tab**

#### **Section A—Gain/Loss on Disposition of Securities and Investments**

Line 1—*Enter the gain/loss on the disposition of securities and investments for fiscal 2006 in the first column and the cost for fiscal 2005 in the second column.*

### **“Text Data” Tab**

Line 1—*Provide a description of the programs reported on the “Line Item Notes” tab for lines 1 through 6.*

Line 2—*Provide a description and related amounts for balances that exceed \$1 billion in the line titled “Other securities and investments” on the “Line Item Notes” tab.*

Line 3—*Provide any other relevant information pertaining to this note.*

## **Note 8. Other Assets**

### **“Line Item Notes” Tab**

Line 1—*Enter the amount for advances and prepayments for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 2—*Enter the amount for other assets for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

**“Text Data” Tab**

Line 1—*Provide a description of the advances and prepayments that are being reported on the “Line Item Notes” tab for line 1.*

Line 2—*Provide a description and related amounts for balances that exceed \$1 billion in the line titled “Other assets” on the “Line Item Notes” tab.*

Line 3—*Provide any other relevant information pertaining to this note.*

**Note 9. Accounts Payable****“Line Item Notes” Tab**

Line 1—*Enter the amount of accounts payable for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

**Note 10A. Federal Debt Securities Held by the Public****“Line Item Notes” Tab**

Lines 1 through 8 to be completed only by Treasury.

Line 1—*Enter the amount of marketable securities - Treasury bills for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 2—*Enter the amount of marketable securities – Treasury notes for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 3—*Enter the amount of marketable securities – Treasury bonds for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 4—*Enter the amount of marketable securities – Treasury inflation protected securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 5—*Enter the amount of nonmarketable securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 6—*Enter the amount of the unamortized premium on Treasury securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 7—*Enter the amount of the unamortized discount on Treasury securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 8—*Enter the amount of accrued interest payable on debt issued by Treasury for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Agency securities:

Line 9—*Enter the amount of securities at par for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 10—*Enter the amount of the unamortized premium on securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 11—Enter the amount of the unamortized discount on securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 12—Enter the amount of accrued interest payable on agency securities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**“Other Notes Info” Tab (to be completed only by Treasury)**

**Section A—Other Related Information**

Line 1—Enter the amount of the debt subject to statutory limit for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of the statutory debt limit for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**Section B—Average Interest Rate**

Line 1—Enter the average interest rate on marketable securities for Treasury bills for fiscal 2006 in the first column and fiscal 2005 in the second column.

Line 2—Enter the average interest rate on marketable securities for Treasury notes for fiscal 2006 in the first column and fiscal 2005 in the second column.

Line 3—Enter the average interest rate on marketable securities for Treasury bonds for fiscal 2006 in the first column and fiscal 2005 in the second column.

Line 4—Enter the average interest rate on marketable securities for Treasury inflation protected securities for fiscal 2006 in the first column and fiscal 2005 in the second column.

Line 5—Enter the average interest rate on nonmarketable securities for fiscal 2006 in the first column and fiscal 2005 in the second column.

**Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds:**

**“Other Notes Info” Tab**

**Section A—Programs and Funds**

Social Security Administration, Federal Old-Age and Survivors Insurance  
 Office of Personnel Management, Civil Service Retirement and Disability  
 Office of Personnel Management, Employees Health Benefits  
 Department of Health and Human Services, Federal Hospital Insurance  
 Department of Defense, Military Retirement Fund  
 Department of Defense, Medicare-Eligible Retiree Health Care Fund  
 Social Security Administration, Federal Disability Insurance  
 Department of Labor, Unemployment  
 Federal Deposit Insurance Corporation Funds  
 Office of Personnel Management, Employees’ Life Insurance  
 Department of Energy, Nuclear Waste Disposal  
 Department of Health and Human Services, Federal Supplementary Medical Insurance  
 Housing and Urban Development, Federal Housing  
 Department of Veterans Affairs, National Service Life Insurance Fund  
 Department of Transportation, Highway Trust Fund  
 Department of Transportation, Airport and Airway Trust Fund  
 Pension Benefit Guaranty Corporation  
 Department of State, Foreign Services Retirement and Disability Fund

Department of the Treasury, Exchange Stabilization Fund  
 Railroad Retirement Board  
 All other programs and funds

For the program and funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current year.*

Column 2—*Enter the amount of the unamortized discount for the current year.*

Column 3—*Enter the amount of the unamortized premium for the current year.*

Column 4—This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the prior year.*

Column 6—*Enter the amount of the unamortized discount for the prior year.*

Column 7—*Enter the amount of the unamortized premium for the prior year.*

Column 8—This is a calculated amount and is the net of columns 5 through 7.

**Note 11. Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided to Federal Employees**

**“Line Item Notes” Tab**

Line 1—*Enter the amount of pension liability (excluding Railroad Retirement benefits and Veterans Affairs pension, due to eligible Federal civilian or military employees or their beneficiaries) for fiscal 2006 in the first column and the fiscal 2005 amount in the second column. This line also includes the pension benefits due and payable to beneficiaries.*

Line 2—*Enter the amount of postretirement health benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column. This line also includes benefit premiums payable to carriers.*

Line 3—*Enter the amount of veterans compensation and burial benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 4—*Enter the amount of life insurance and accrued benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column. This includes the liability for future policy benefits associated with whole life insurance programs, which according to SFFAS No. 5, par. 118, should be equal to the total of (a) the net level premium reserve for death and endowment policy benefits, (b) the liability for terminal dividends, and (c) any premium deficiency.*

Line 5—*Enter the amount of Federal Employees’ Compensation Act (FECA) benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 6—*Enter the amount of the liability for all other retirement and postemployment benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

**“Other Notes Info” Tab**

**Section A—Pension and Accrued Benefits Liability**

The ending balance for fiscal 2005 must equal the beginning balance for fiscal 2006.

This section is a breakdown of the amount entered for pension and accrued benefits liability in the “Line Item Notes” tab, line 1.

Line 1—Enter the amount of the pension and accrued benefits liability - beginning of the period (this amount is the actuarial present value of all future benefits, based on projected salaries and total projected service, less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan (SFFAS No. 5, par. 71) for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of the prior-period adjustments (not restated) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the plan amendment liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of the assumption change liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of the normal costs (SFFAS No. 5, par. 72) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the interest on liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Enter the amount of prior (and past) service cost (or the initiation of a new plan) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of actuarial (gains)/losses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Total pension expense (SFFAS No. 5, par. 72). This is a calculated line and is the net of lines 1 through 8.

Line 10—Enter the amount of benefits paid for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column. The change in pension benefits due and payable to beneficiaries is included in benefits paid.

Line 11—Pension and accrued benefits liability - end of period. This is a calculated line and is the net of lines 9 and 10. This total must equal the balances reported on line 1 on the “Line Item Notes” tab.

**Section B—Pension Liability Long-Term Significant Assumptions Used in Fiscal 2006 and Fiscal 2005 Valuation (SFFAS No. 5, par. 67)**

Line 1—Enter the rate of interest used in determining the pension liability and related expense for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

Line 2—Enter the rate of health care cost inflation used in determining the pension liability and related expense for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

Line 3—Enter the rate of projected salary increases used in determining the pension liability and related expense for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

**Section C—Postretirement Health and Accrued Benefits**

The ending balance for fiscal 2005 must equal the beginning balance for fiscal 2006.

This section is a breakdown of the amount entered for postretirement health and accrued benefits in the “Line Item Notes” tab, line 2.

Line 1—Enter the amount of the actuarial accrued postretirement health and accrued benefits liability - beginning of the period for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**Note:** The amount in Line 1 is the actuarial present value of all future benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan (SFFAS No. 5, par. 88).

Line 2—Enter the amount of prior-period adjustments (not restated) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the plan amendment liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column (SFFAS No. 5, par. 88).

Line 4—Enter the amount of the assumption change liability for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of normal costs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of interest on liability (postretirement) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Enter the amount of the change in medical inflation rate assumptions that resulted in (gains)/losses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of other actuarial (gains)/losses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Total postretirement health benefits expense. This is a calculated line and is the net of lines 1 through 8.

Line 10—Enter the amount of claims paid and the change in benefit premiums payable to carriers for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 11—Actuarial accrued postretirement health benefits and accrued liability - end of period. This is a calculated line and is the total of lines 9 and 10. This total must equal the balances reported on line 2 on the “Line Item Notes” tab.

#### **Section D—Postretirement Health Liability Significant Assumptions Used in Determining the 2006 and 2005 Valuation**

These assumptions should reflect (1) general actuarial and economic assumptions that are consistent with those used for pensions and (2) a health care cost trend assumption that is consistent with Medicare projections or other authoritative sources appropriate for the population covered by the plan (SFFAS No. 5, par. 83).

Line 1—Enter the rate of interest used in determining the postretirement health benefits liability and related expense for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

Line 2—Enter the rate of health care cost inflation used in determining the postretirement health benefits liability and related expense for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

Line 3 (to be completed only by the Department of Defense)—Enter the estimate of single equivalent fixed rate health care cost inflation for fiscal 2006 in the first column and the rate for fiscal 2005 in the second column.

#### **Section E—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs)**

This is a breakdown of the amount reported on the “Line Item Notes” tab, line 3.

Line 1—Enter the amount of veteran benefits for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of survivor benefits for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of burial benefits for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Total compensation and burial benefits payable. This is a calculated line and is the total of lines 1 through 3. This total must equal the balance reported on line 3 of the “Line Item Notes” tab.

**Section F—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by the Department of Veterans Affairs) (SFFAS No. 5, par. 83)**

Line 1—Enter the rate of interest used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the rate of inflation used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Section G—Assets**

Line 1—Enter the amount of nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the assets held by Federal pension and other retirement benefit plans the agency administers according to the valuation in SFFAS No. 5, par. 6, for fiscal 2006 in the first column and fiscal 2005 in the second column.

Line 3—Enter the market value of investments in market-based and marketable securities included in line 2 for fiscal 2006 in the first column and fiscal 2005 in the second column (SFFAS No. 5, par. 68).

**Section H—Totals for Allocation (to be completed only by OPM)**

This section is for the non-normal cost to be allocated to the agencies.

Line 1—Enter the amount of service cost.

Column 1—Enter the amount for CSRS for fiscal 2006.

Column 2—Enter the amount for FERS for fiscal 2006.

Column 3—Enter the amount for Health for fiscal 2006.

Column 4—Enter the amount for CSRS for fiscal 2005.

Column 5—Enter the amount for FERS for fiscal 2005.

Column 6—Enter the amount for Health for fiscal 2005.

Line 2—Enter the amount of interest cost.

Column 1—Enter the amount for CSRS for fiscal 2006.

Column 2—Enter the amount for FERS for fiscal 2006.

Column 3—Enter the amount for Health for fiscal 2006.

Column 4—Enter the amount for CSRS for fiscal 2005.

Column 5—Enter the amount for FERS for fiscal 2005.

Column 6—Enter the amount for Health for fiscal 2005.

Line 3—Enter the amount of the actuarial gains or losses.

Column 1—*Enter the amount for CSRS for fiscal 2006.*

Column 2—*Enter the amount for FERS for fiscal 2006.*

Column 3—*Enter the amount for Health for fiscal 2006.*

Column 4—*Enter the amount for CSRS for fiscal 2005.*

Column 5—*Enter the amount for FERS for fiscal 2005.*

Column 6—*Enter the amount for Health for fiscal 2005.*

Line 4—Enter the amount of the employee participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2006.*

Column 2—*Enter the amount for FERS for fiscal 2006.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2005.*

Column 5—*Enter the amount for FERS for fiscal 2005.*

Column 6—Intentionally left blank.

Line 5—Enter the amount of the employer participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2006.*

Column 2—*Enter the amount for FERS for fiscal 2006.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2005.*

Column 5—*Enter the amount for FERS for fiscal 2005.*

Column 6—Intentionally left blank.

Line 6—This is a calculated line and is the total of lines 1 through 5.

**Section I—Pension Plan Basic Pay (to be completed only by OPM)**

Lines 1 through 36—*Enter the amount of basic pay for employees participating in Federal pension plans by agency.*

Column 1—*Enter the amount of CSRS basic pay for fiscal 2006.*

Column 2—*Enter the amount of FERS basic pay for fiscal 2006.*

Column 3—*Enter the amount of CSRS basic pay for fiscal 2005.*

Column 4—*Enter the amount of FERS basic pay for fiscal 2005.*

**Section J—Headcount of Participants in Health Plans (to be completed only by OPM)**

Lines 1 through 36—*Enter the number of employees participating in OPM health plans by agency in column 1 for fiscal 2006 and column 2 for fiscal 2005.*

**Section K—Estimated Agency Imputed Costs (to be completed only by OPM)**

Lines 1 through 36—*Enter the estimated amount of the agency imputed cost by agency in column 1 for fiscal 2006 and column 2 for fiscal 2005.*

**“Text Data” Tab**

Line 1—*Provide the following information as it relates to the future policy benefits for whole life insurance: a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.*

**Note:** In accordance with SFFAS No. 5, par. 121, all components of the liability for future policy benefits (that is, the net level premium reserve for death and endowment policy and the liability for terminal dividends) should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses (for example, reducing premiums, determining and declaring dividends available, and/or reducing Federal support in the form of appropriations related to administrative costs or subsidies).

Line 2—*Provide the following information as it relates to the future policy benefits for life insurance (other than whole life): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.*

**Note:** In accordance with SFFAS No. 5, par. 110 and table 9, all components of the liability for future policy benefits should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses.

Line 3—*Provide the disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs. These disclosures are prescribed in the private sector standards when reporting the liability for future policy benefits.*

Line 4—*For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used.*

**Note:** In accordance with SFFAS No. 5, par. 67, agencies should disclose the assumptions used and are encouraged to consult with one another in order to achieve consistency among the assumptions used for financial reports. Additionally, smaller Federal administrative entities may use any of the assumptions used by the three primary plans or their own assumptions. However, assumptions differing from those of the primary plans require a footnote disclosure detailing how and why the assumptions differ.

Line 5—*Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.*

Line 6—*Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.*

Line 7—*Provide any other relevant information pertaining to this note.*

**Note 12. Environmental and Disposal Liabilities**

Enter the type and amount of the environmental and disposal liabilities for the current and prior year.

**Note:** The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

**“Line Item Notes” Tab**

Lines 1 through 5—Agency-entered description – *Enter the type of environmental and disposal liability on the lines provided. For each type of environmental liability, enter the amount for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

Line 6—*Enter the amount of other environmental and disposal liability for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

**“Other Notes Info” Tab****Section A**

Line 1—*Enter the amount of operating capital expenditures used to remediate legacy waste (legacy waste is the environmental contamination that was caused or created by the production, storage, and use of radioactive materials and hazardous chemicals during World War II and the Cold War) for fiscal 2005 in the first column and for fiscal 2004 in the second column. Record the current-year operating expenditure for the remediation of contaminated facilities and waste generated from past operations. These amounts are excluded from current-year program expenses since the expenses were incurred in prior years when the agency recorded the environmental liabilities.*

Line 2—*Enter the amount of unrecognized portion (for example, the estimated total cleanup costs less the cumulative amounts charged to expenses at the Balance Sheet date) of estimated total cleanup costs associated with general PP&E (for example, nuclear reactor, submarines, etc.) (SFFAS No. 6, par. 109) for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

Line 3—*Enter the amount of estimated cleanup costs when general PP&E is placed into service for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

Line 4—*Enter the amount of change in total estimated cleanup costs due to changes in law and technology for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

Line 5—*Enter the portion of the amount changed in estimated costs due to changes in law and technology that is related to prior periods for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

**“Text Data” Tab**

Line 1—*Enter a description of the method(s) for assigning estimated cleanup costs to operating periods (SFFAS No. 6, par. 108).*

Line 2—*Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111).*

Line 3—*List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements.*

Line 4—*Provide a description of the type of environmental and disposal liabilities identified.*

Line 5—*Provide any other relevant information pertaining to this note.*

**Note 13. Benefits Due and Payable****“Line Item Notes” Tab**

Line 1 (to be completed only by the Social Security Administration)—*Enter the amount of Federal Old-Age and Survivors Insurance for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 2 (to be completed only by Health and Human Services)—*Enter the amount of Federal Hospital Insurance (Medicare Part A) for fiscal 2006 in the first column and the fiscal 2005 amount in the second column*

Line 3 (to be completed only by Health and Human Services)—*Enter the amount of grants to States for Medicaid for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 4 (to be completed only by Health and Human Services)—*Enter the amount of Federal Supplementary Medical Insurance (Medicare Part B) for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 5 (to be completed only by the Social Security Administration)—*Enter the amount of Federal disability insurance for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 6 (to be completed only by the Social Security Administration)—*Enter the amount of Supplemental Security Income for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 7 (to be completed only by the Railroad Retirement Board)—*Enter the amount of Railroad Retirement for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 8 (to be completed only by the Department of Labor)—*Enter the amount of unemployment insurance for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

Line 9—*Enter the amount of any other benefits due and payable for programs not identified for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

**Note 14. Insurance Programs Other Than Veterans Affairs****“Line Item Notes” Tab**

Line 1 (to be completed only by the Pension Benefit Guaranty Corporation)—Single Employer—*Enter the single employer insurance amount for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2 (to be completed only by the Pension Benefit Guaranty Corporation)—Multiemployer—*Enter the multiemployer insurance amount for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 3—National Flood Insurance Programs—*Enter the amount for the National Flood Insurance Programs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 4—*Enter the amount for other insurance programs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**“Text Data” Tab**

Line 1—*Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.*

Line 2—*Provide a description and related amounts for balances that exceed \$1 billion in the line titled “Other insurance programs” on the “Line Item Notes” tab.*

Line 3—*Provide any other relevant information pertaining to this note.*

**Note 15. Other Liabilities****“Line Item Notes” Tab**

Line 1—Enter the amount of deferred revenue for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of accrued wages and benefits for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 3 (to be completed only by Treasury)—Enter the amount of gold certificates for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 4—Enter the amount of other debt for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 5 (to be completed only by Treasury)—Enter the amount of the Exchange Stabilization Fund for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 6—Enter the amount of deposited funds and undeposited collections for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 7—Enter the amount of capital lease liability for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 8—Enter the amount of contingent liability for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 9—Enter the amount of accrued grant liability for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 10—Enter the amount of Federal aid highway grant accruals for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 11—Enter the amount of actuarial liabilities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 12—Enter the amount of the Nuclear Waste Fund for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 13—Enter the amount of the D.C. pension liability for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 14—Enter the amount of the custodial liability for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 15—Enter the amount of the accrued annual leave for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 16—Enter the amount of other accrued liabilities for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Lines 17.-19.—Agency-entered description—Enter the amount of any other liabilities not mentioned in this note for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 20—Enter the amount of other liabilities for any amounts not separately identified above for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**“Text Data” Tab**

Line 1—Provide a description of the liabilities reported on the “Line Item Notes” tab for lines 1 through 18. In addition, provide a detailed description of the liabilities reported in lines 1 through 18.

Line 2—Provide a description and related amounts for balances that exceed \$2 billion on the “Line Item Notes” tab for the line titled “Other liabilities”.

Line 3—Provide any other relevant information pertaining to this note.

**Note 16. Collections and Refunds of Non-Exchange Revenue (SFFAS No. 7, par. 65.3)****“Other Notes Info” Tab****Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Collections of Nonexchange Revenue – Identify the nonexchange revenues collected during the year. Report this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the following table:

Line 1—Individual income and tax withholdings -

Column 1—Enter the amount for the portion of the total collections that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total collections that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total collections that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior years.

Line 2—Corporation income taxes

Column 1—Enter the amount for the portion of the total collections that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total collections that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total collections that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior years.

Line 3—Unemployment taxes— amounts reported here represent non-Federal unemployment taxes.

Column 1—Enter the amount for the portion of the total collections that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total collections that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total collections that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior years.

Line 4—Excise taxes

Column 1—Enter the amount for the portion of the total collections that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total collections that is attributable to fiscal 2005.

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 6—Railroad retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 10—Subtotal—This is a calculated line and is the total of lines 1 through 9.

Line 11—Collected for non-Federal entities

Column 1—*Enter the total amount collected for non-Federal entities in fiscal 2006 only.*

Line 12—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 10 and 11.

**Section B—Collections of Nonexchange Revenue (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 3—Unemployment taxes – amounts reported here represent non-Federal unemployment taxes.

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 6—Railroad retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 10—Subtotal—This is a calculated line and is the total of lines 1 through 9.

Line 11—Collected for non-Federal entities

Column 1—*Enter the total amount collected for non-Federal entities in fiscal 2005 only.*

Line 12—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 10 and 11.

**Section C—Tax Refunds Disbursed (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 3—Unemployment taxes – amounts reported here represent non-Federal unemployment taxes.

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 6—Railroad retirement taxes

Column 1—Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total refunds that is attributable to all other prior years.

## Line 7—Federal Reserve earnings

Column 1—Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total refunds that is attributable to all other prior years.

## Line 8—Fines, penalties, interest, and other taxes

Column 1—Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total refunds that is attributable to all other prior years.

## Line 9—Customs duties

Column 1—Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.

Column 2—Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.

Column 3—Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.

Column 4—Enter the amount for the portion of the total refunds that is attributable to all other prior years.

Line 10—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 9.

**Section D—Tax Refunds Disbursed (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

## Line 1—Individual income and tax withholdings

Column 1—Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.

Column 2—Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.

Column 3—Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.

Column 4—Enter the amount for the portion of the total refunds that is attributable to all other prior years.

## Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 3—Unemployment taxes— amounts reported here represent non-Federal unemployment taxes.

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 6—Railroad retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2005.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2004.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2003.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 10—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 and 9.

**Section E (to be completed only by Treasury, the Department of Homeland Security, and the Department of Labor)**

Line 1—*Enter the portion due from identified noncompliance assessments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

Line 2—*Enter the portion due from preassessment work in process for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.*

**Section F (to be completed only by Treasury)**

Column 1—*Enter the low end of the estimated tax gap range for fiscal 2006.*

Column 2—*Enter the high end of the estimated tax gap range for fiscal 2006.*

Column 3—*Enter the low end of the estimated tax gap range for fiscal 2005.*

Column 4—*Enter the high end of the estimated tax gap range for fiscal 2005.*

If the tax gap is not a range, enter the amounts in columns 2 and 4 only.

**“Text Data” Tab**

Line 1—*Disclose the basis of accounting related to collections and disbursements of nonexchange revenue.*

Line 2—*Provide a description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity. Include, as applicable, self-assessments by taxpayers (or importers); assessments by the entity; penalties; interest; cash collections applied to taxpayer accounts and unapplied collections; refunds, refund offsets and drawbacks, and abatements; accounts receivable written off as uncollectible, and provisions made to the allowance for uncollectible amounts (SFFAS No. 7, par. 65.2).*

Line 3—*Disclose the reasons for any trust fund revenues that are not recorded in accordance with applicable law. This should be disclosed by both the collecting and recipient entities (SFFAS No. 7, par. 66).*

Line 4—*Provide any other relevant information pertaining to this note.*

## **Note 17. Prior-Period Adjustments**

### **“Other Notes Info” Tab**

#### **Section A—Prior-Period Adjustments**

Enter the prior-period adjustment amount that adjusted the current-year beginning net position and was a result of a change in accounting principles and/or a correction of errors not restated.

Line 1—*Enter the amount of the prior-period adjustments that are the result of a change in accounting principles.*

Line 2—*Enter the amount of the prior-period adjustments that are the result of a correction of errors (not restated).*

**Note:** This note total must equal the amount reported on the Reclassified Statement of Changes in Net Position, Line 2, Non-Federal prior-period adjustments (not restated).

### **“Text Data” Tab**

Line 1—*Describe the adjustments to the beginning net position that resulted from changes in accounting principles and all of the corrections or errors that were not restated.*

Line 2—*List the line items that were restated and the amount by which they were restated for all of the corrections of errors restated.*

Line 3—*Describe the corrections of errors that were restated.*

Line 4—*Provide a description of any Federal prior-period adjustments.*

Line 5—*Provide any other relevant information pertaining to this note.*

## **Note 18. Contingencies**

### **“Other Notes Info” Tab**

#### **Section A—Insurance Contingencies – Reasonably Possible Only**

Lines 1 through 5—*Enter insurance contingencies description. For each type of insurance, enter the amount for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.*

#### **Section B—Insurance in Force (Sum of Policy Face Values and Dividends Paid)**

Lines 1 through 5—*Enter the insurance in force description. For each type of insurance in force enter the amount for fiscal 2006 in the first column and fiscal 2005 in the second column.*

#### **Section C—Civil Litigation, Claims and Assessments (SFFAS No. 5, par. 35-42)**

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2006.*

Column 2—*Enter the probable estimated low end of the range amount for fiscal 2006.*

Column 3—Enter the probable estimated high end of the range amount for fiscal 2006.

Column 4—Enter the probable unable to determine (claim amount) amount for fiscal 2006.

Column 5—Enter the probable measured amount (accrued) for fiscal 2005.

Column 6—Enter the probable estimated low end of the range amount for fiscal 2005.

Column 7—Enter the probable estimated high end of the range amount for fiscal 2005.

Column 8—Enter the probable unable to determine (claim amount) amount for fiscal 2005.

Line 2—Reasonably possible

Column 1—Enter the reasonably possible measured amount (estimated) for fiscal 2006.

Column 2—Enter the reasonably possible estimated low end of the range amount for fiscal 2006.

Column 3—Enter the reasonably possible estimated high end of the range amount for fiscal 2006.

Column 4—Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2006.

Column 5—Enter the reasonably possible measured amount (estimated) for fiscal 2005.

Column 6—Enter the reasonably possible estimated low end of the range amount for fiscal 2005.

Column 7—Enter the reasonably possible estimated high end of the range amount for fiscal 2005.

Column 8—Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2005.

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Line 1—Probable

Column 1—Enter the probable measured amount (accrued) for fiscal 2006.

Column 2—Enter the probable estimated low end of the range amount for fiscal 2006.

Column 3—Enter the probable estimated high end of the range amount for fiscal 2006.

Column 4—Enter the probable unable to determine (cannot be measured) amount for fiscal 2006.

Column 5—Enter the probable measured amount (accrued) for fiscal 2005.

Column 6—Enter the probable estimated low end of the range amount for fiscal 2005.

Column 7—Enter the probable estimated high end of the range amount for fiscal 2005.

Column 8—Enter the probable unable to determine (claim amount) amount for fiscal 2005.

Line 2—Reasonably possible

Column 1—Enter the reasonably possible measured amount (estimated) for fiscal 2006.

Column 2—Enter the reasonably possible estimated low end of the range amount for fiscal 2006.

Column 3—Enter the reasonably possible estimated high end of the range amount for fiscal 2006.

Column 4—Enter the reasonably possible unable to determine (cannot be measured) amount for fiscal 2006.

Column 5—Enter the reasonably possible measured amount (estimated) for fiscal 2005.

Column 6—Enter the reasonably possible estimated low end of the range amount for fiscal 2005.

Column 7—Enter the reasonably possible estimated high end of the range amount for fiscal 2005.

Column 8—Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2005.

### Section E—Other Contingencies (SFFAS No. 5, par. 35-42)

Lines 1 through 5—Enter the other contingencies description. For each type of other contingencies, enter the amount for fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

#### “Text Data” Tab

Line 1—Describe the description for the risk insurance programs that are in force.

Line 2—Describe the nature of the contingencies including the range of loss for insurance contingencies.

Line 3—Describe the nature of the litigation including the range of loss for the probable liabilities (SFFAS No. 5, par. 39).

Line 4—Describe the nature of the litigation including the range of loss for the reasonably possible contingencies (SFFAS No. 5, par. 40-41).

Line 5—Provide a statement including the total claim amount for cases assessed as “unable to determine.” Also, provide a statement of whether this materiality affects the financial statements.

Line 6—Provide any other relevant information pertaining to this note.

### Note 19. Commitments

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

#### “Other Notes Info” Tab

##### Section A—Capital Leases – Assets

This section is for assets held under a capitalized lease and included on the Balance Sheet. Report the data for leases from Federal and non-Federal entities separately.

Lines 1 through 5—Enter the major category of assets under capitalized leases included on the Balance Sheet.

Column 1—Enter the amount of assets under capitalized leases from Federal entities for fiscal 2006.

Column 2—Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2006.

Column 3—Enter the amount of assets under capitalized leases from Federal entities for fiscal 2005.

Column 4—Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2005.

Line 6—Accumulated depreciation/amortization

Column 1—Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2006.

Column 2—Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2006.

Column 3—Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2005.

Column 4—Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2005.

Line 7—Net assets under capital leases. This is a calculated line and is the total of lines 1 through 6.

### **Section B—Capital Leases – Liability**

Report the capital lease liability for leases from Federal and non-Federal entities separately in this section.

Line 1—Future minimum lease programs

Column 1—Enter the amount of future minimum lease payments due to Federal entities at fiscal 2006 yearend.

Column 2—Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2006 yearend.

Column 3—Enter the amount of future minimum lease payments due to Federal entities at fiscal 2005 yearend.

Column 4—Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2005 yearend.

Line 2—Imputed interest

Column 1—Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2006 yearend.

Column 2—Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2006 yearend.

Column 3—Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2005 yearend.

Column 4—Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2005 yearend.

Line 3—Executory costs including any profit

Column 1—Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2006 yearend.

Column 2—Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2006 yearend.

Column 3—Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2005 yearend.

Column 4—Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2005 yearend.

Line 4—Total capital lease liability – This is a calculated line and is the total of lines 1 through 3.

**Section C—Commitments – Operating Leases and Undelivered Orders**

Line 1—Operating leases

Column 1—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2006 yearend.*

Column 2—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2006 yearend.*

Column 3—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2005 yearend.*

Column 4—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2005 yearend.*

Line 2—Undelivered orders – Report the undelivered orders, unpaid, as reported on the Statement of Budgetary Resources, line 14C, Undelivered Orders.

Column 1—*Enter the amount of undelivered orders from Federal entities for fiscal 2006.*

Column 2—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2006.*

Column 3—*Enter the amount of undelivered orders from Federal entities for fiscal 2005.*

Column 4—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2005.*

**Section D—Other Commitments**

This section is for other commitments not included in Sections A-C above or in any other note.

Lines 1 through 5—*Enter a short description of the commitment not included in Sections A through C of this note.*

Column 1—*Enter the amount of other commitments due to Federal entities for fiscal 2006.*

Column 2—*Enter the amount of other commitments due to non-Federal entities for fiscal 2006.*

Column 3—*Enter the amount of other commitments due to Federal entities for fiscal 2005.*

Column 4—*Enter the amount of other commitments due to non-Federal entities for fiscal 2005.*

**“Text Data” Tab**

Line 1—*Provide a description of the lessee’s leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal options, escalation clauses, and restrictions imposed by lease agreements.*

Line 2—*Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail.*

**Note 20. Dedicated Collections****“Other Notes Info” Tab**

Input amounts in the columns of Sections A through G (procedures for entering this data are described below) on the appropriate trust fund line(s), as indicated below. Lines 1 through 17 are agency specific and will not allow input by agencies other than those specified on these lines.

**Note:** Amounts entered for each line should be in agreement with amounts presented on the agencies' Performance and Accountability Report (PAR) for the programs listed. Additionally, amounts entered represent condensed Balance Sheet and condensed net position data for the programs entered. Therefore, the Total Assets should equal the Total Liabilities and Ending Net Position for each program entered.

Do not include activity for funds identified as earmarked for fiscal 2006, reported in Note 22—Earmarked Funds.

**Trust Funds:**

1. Federal Old-Age and Survivors Insurance (to be completed only by the Social Security Administration)
  2. Civil Service Retirement and Disability (to be completed only by the Office of Personnel Management)
  3. Federal Hospital Insurance (Medicare Part A) (to be completed only by the Department of Health and Human Services)
  4. Military Retirement (to be completed only by the Department of Defense).
  5. Federal Disability Insurance (to be completed only by the Social Security Administration)
  6. Unemployment (to be completed only by the Department of Labor)
  7. Federal Supplementary Medical Insurance (Medicare Part B) (to be completed only by the Department of Health and Human Services)
  8. DOD Medicare – Eligible Retiree Health Care Fund (MERHCF) (to be completed only by the Department of Defense)
  9. Highway Trust Fund (to be completed only by the Department of Transportation)
  10. Railroad Retirement (to be completed only by the Railroad Retirement Board)
  11. National Railroad Retirement Investment Trust (NRRIT) (to be completed only by the Railroad Retirement Board)
  12. Airport and Airway (to be completed only by the Department of Transportation)
  13. Hazardous Substance Superfund (to be completed only by the Environmental Protection Agency)
  14. Black Lung Disability (to be completed only by the Department of Labor)
  15. Land and Water Conservation Fund (to be completed only by the Department of the Interior)
  16. Foreign Service Retirement Disability Fund (to be completed only by the Department of State)
  17. National Service Life Insurance Fund (to be completed only by the Department of Veterans Affairs).
- Lines 18 through 20 – Agency-entered description.

**Section A—Assets – Current Year**

On the appropriate trust fund line, enter the amounts for fiscal 2006 in the columns indicated below.

Column 1—*Enter the amount of the investment in Federal debt securities, net of premiums and discounts.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of the other Federal assets.*

Column 4—*Enter the amount of the non-Federal assets.*

Column 5—Total assets. This is a calculated amount and is the total of columns 1 through 4.

**Section B—Assets – Prior Year**

On the appropriate trust fund line, enter the amounts for fiscal 2005 in the columns as indicated below.

Column 1—*Enter the amount of the investment in Federal debt securities, net of premiums and discounts.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of the other Federal assets.*

Column 4—*Enter the amount of the non-Federal assets.*

Column 5—Total assets. This is a calculated amount and is the total of columns 1 through 4.

**Section C—Liabilities – Current Year**

On the appropriate trust fund line, enter the amounts for fiscal 2006 in the columns as indicated below.

Column 1—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 2—*Enter the amount of the other liabilities.*

Column 3—Total liabilities. This is a calculated amount and is the total of columns 1 and 2.

**Section D—Liabilities – Prior Year**

On the appropriate trust fund line, enter amounts for fiscal 2005 in the columns as indicated below.

Column 1—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 2—*Enter the amount of the other liabilities.*

Column 3—Total liabilities. This is a calculated amount and is the total of columns 1 and 2.

**Section E—Current-Year – Revenue, Financing, Expenses, and Other**

On the appropriate trust fund line, enter the amounts for fiscal 2006 in the columns as indicated below.

Column 1—*Enter the amount of the beginning net position balance.* Note: This amount should be in agreement with the previous year's ending net position.

Column 2—*Enter the amount of the Federal exchange revenue.*

Column 3—*Enter the amount of the exchange revenue with the public.*

Column 4—*Enter the amount of the Federal nonexchange revenue.*

Column 5—*Enter the amount of the nonexchange revenue with the public.*

Column 6—*Enter the amount of the other financing sources.*

Column 7—*Enter the amount of the other changes in fund balance.*

Column 8—*Enter the amount of the program expenses.*

Column 9—*Enter the amount of the other expenses.*

Column 10—Ending net position balance. This is a calculated amount and is the net of columns 1 through 9.

**Section F—Prior-Year – Revenue, Financing, Expenses, and Other**

On the appropriate trust fund line, enter the amounts for fiscal 2005 in the columns as indicated below.

Column 1—*Enter the amount of the beginning net position balance.*

**Note:** This amount should be in agreement with the previous year's ending net position.

Column 2—*Enter the amount of the Federal exchange revenue.*

Column 3—*Enter the amount of the exchange revenue with the public.*

Column 4—*Enter the amount of the Federal nonexchange revenue.*

Column 5—Enter the amount of the nonexchange revenue with the public.

Column 6—Enter the amount of the other financing sources.

Column 7—Enter the amount of the other changes in fund balance.

Column 8—Enter the amount of the program expenses.

Column 9—Enter the amount of the other expenses.

Column 10—Ending net position balance. This is a calculated amount and is the net of columns 1 through 9.

### Section G—Other

On the appropriate trust fund line, enter any amounts that are **attributable to the fund but not legally allowable as credits or charges to the fund**, in the columns as indicated below.

Column 1—Enter the amount of any revenues at the end of fiscal 2006.

Column 2—Enter the amount of any other financing sources at the end of fiscal 2006.

Column 3—Enter the amount of any costs at the end of fiscal 2006.

Column 4—Enter the amount of any revenues at the end of fiscal 2005.

Column 5—Enter the amount of any other financing sources at the end of fiscal 2005.

Column 6—Enter the amount of any costs at the end of fiscal 2005.

### “Text Data” Tab

Line 1—Describe the legal authority that the administrative agency has to use the collections of the trust funds being reported. Based on SFFAS No. 7, par. 85(a).

Line 2—Provide any other relevant information pertaining to this note.

### Note 21. Indian Trust Funds

#### “Other Notes Info” Tab (to be completed only by the Department of the Interior)

##### Section A—Indian Tribes and Other Special Trust Funds

Line 1—Enter the amount of the receipts for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the disbursements for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Receipts in excess of disbursements. This is a calculated line and is the net of lines 1 and 2.

Line 4—Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Trust fund balance end of year. This is a calculated line and is the total of lines 3 and 4.

**Section B—Individual Indian Monies Trust Fund**

Line 1—Enter the amount of the receipts for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the disbursements for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Receipts in excess of disbursements. This is a calculated line and is the net of lines 1 and 2.

Line 4—Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Trust fund balance end of year. This is a calculated line and is the total of lines 3 and 4.

**Section C—Assets and Liabilities for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—Enter the amount of the cash and cash equivalents for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of investments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the other assets for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Total assets. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the other liabilities for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Total liabilities. This is a calculated line and is the total of lines 5 and 6.

**Section D—Assets and Liabilities for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—Enter the amount of the cash and cash equivalents for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of investments for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the other assets for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Total assets. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the other liabilities for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Total liabilities. This is a calculated line and is the total of lines 5 and 6.

**Section E—Changes in Net Position for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—Enter the beginning net position balance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the Federal exchange revenue for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the exchange revenue with the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of the Federal nonexchange revenue for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of the nonexchange revenue with the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the other financing sources for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Enter the amount of the other changes in fund balance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of the program expenses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Enter the amount of the other expenses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 10—Ending net position. This is a calculated line and is the net of lines 1 through 9.

**Section F—Changes in Net Position for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—Enter the beginning net position balance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of the Federal exchange revenue for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of the exchange revenue with the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 4—Enter the amount of the Federal nonexchange revenue for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 5—Enter the amount of the nonexchange revenue with the public for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 6—Enter the amount of the other financing sources for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 7—Enter the amount of the other changes in fund balance for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 8—Enter the amount of the program expenses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 9—Enter the amount of the other expenses for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 10—Ending net position. This is a calculated line and is the net of lines 1 through 9.

**Section G—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(e))**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**Section H—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(e))**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**“Text Data” Tab (to be completed only by the Department of the Interior)**

Line 1—Provide the legal authority for the administrative entity of each fund to use the collections (SFFAS No. 7, par. 85(a)).

Line 2—Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows (SFFAS No. 7, par. 85(b)).

Line 3—Provide any other relevant information pertaining to this note.

**Note 22. Earmarked Funds**

**Input amounts in the columns of Sections A through C (procedures for entering data are described below) on the line that corresponds to the appropriate fund/elimination line.**

**Note: Information for funds not presented individually must be aggregated. The total ending net position for the earmarked funds reported in this note must agree with the portion of the net position attributable to earmarked funds as reported on the Closing Package Balance Sheet.**

Amounts entered, for each line, should be in agreement with amounts presented on the agencies' Performance and Accountability Report (PAR) for the funds reported. Additionally, amounts entered represent condensed Balance Sheet and condensed net position data for the programs entered. Therefore, the Total Assets should equal the Total Liabilities and Ending Net Position for each program entered.

Lines 1 through 17 are for specific earmarked funds. Enter the amounts for these funds as indicated.

Lines 18 through 20 are to be used for other large earmarked funds not specifically listed on lines 1 through 17.

Line 21 is to be used to aggregate all other smaller earmarked funds not separately listed in lines 1 through 20.

Line 22 is to be used to report eliminations between earmarked funds that are within an agency (intra-agency). Input to this line only is required by agencies that reported eliminations between earmarked funds on the agency audited financial statements.

**Earmarked Funds:**

1. Federal Old-Age and Survivors Insurance (to be completed only by the Social Security Administration)
2. Civil Service Retirement and Disability (to be completed only by the Office of Personnel Management)
3. Federal Hospital Insurance (Medicare Part A) (to be completed only by the Department of Health and Human Services)
4. Military Retirement (to be completed only by the Department of Defense)
5. Federal Disability Insurance (to be completed only by the Social Security Administration)
6. Unemployment (to be completed only by the Department of Labor)
7. Federal Supplementary Medical Insurance (Medicare Part B) (to be completed only by the Department of Health and Human Services)
8. DOD Medicare – Eligible Retiree Health Care Fund (MERHCF) (to be completed only by the Department of Defense)
9. Highway Trust Fund (to be completed only by the Department of Transportation)
10. Railroad Retirement (to be completed only by the Railroad Retirement Board)
11. National Railroad Retirement Investment Trust (NRRIT) (to be completed only by the Railroad Retirement Board)
12. Airport and Airway (to be completed only by the Department of Transportation)
13. Hazardous Substance Superfund (to be completed only by the Environmental Protection Agency)
14. Black Lung Disability (to be completed only by the Department of Labor)
15. Land and Water Conservation Fund (to be completed only by the Department of the Interior)
16. Foreign Service Retirement Disability Fund (to be completed only by the Department of State)
17. National Service Life Insurance Fund (to be completed only by the Department of Veterans Affairs)
- 18.-20. Agency-entered description.
21. *Enter all other aggregated earmarked funds.*
22. *Enter intra-agency eliminations that are between earmarked funds within an agency.*

**Note:** This applies only to agencies that reported intra-agency eliminations between earmarked funds on the agency financial statements.

**Section A—Assets – Current Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2006 in the columns indicated below.

Column 1—*Enter the amount of the cash and other monetary assets.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of the investment in U.S. Treasury securities (net of premiums and discounts).*

Column 4—*Enter the amount of the other Federal assets.*

Column 5—*Enter the amount of the other non-Federal assets.*

Column 6—Total assets. This is a calculated amount and is the total of columns 1 through 5.

**Section B—Liabilities – Current Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2006 in the columns as indicated below.

Column 1—*Enter the amount of the benefits due and payable.*

Column 2—*Enter the amount of the other Federal liabilities.*

Column 3—*Enter the amount of the other non-Federal liabilities (excludes amounts included in Column 1).*

Column 4—Total liabilities. This is a calculated amount and is the total of columns 1 through 3.

Column 5—*Enter the amount of the ending net position.*

Column 6—Total liabilities and net position. This is a calculated amount and is the total of columns 4 and 5. This amount should agree with the amount entered in Section A, Column 6.

**Section C—Current-Year – Revenue, Financing, Expenses, and Other**

On the appropriate earmarked fund line, enter the amounts for fiscal 2006 in the columns as indicated below.

Column 1—*Enter the amount of the beginning net position balance.*

**Note:** This amount should be in agreement with the previous year's ending net position for the fund.

Column 2—*Enter the amount of the investment revenue.*

Column 3—*Enter the amount of revenue that comes directly from the public to the earmarked fund.*

Column 4—*Enter the amount of the other changes in fund balance.*

Column 5—*Enter the other expenses.*

Column 6—*Enter the amount of the program expenses.*

Column 7—Ending net position balance. This is a calculated amount and is the net of columns 1 through 6. This amount should agree with the amount entered in Section B, Column 5.

**“Text Data” Tab**

Line 1—*Provide a general description of the individual earmarked funds reported on the “Other Notes Info” tab, lines 1 through 17 (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).*

Line 2—*Describe the legal authority that the administrative agency has to use the revenues and other financing sources of the earmarked funds being reported (SFFAS No.27, par. 23.1).*

Line 3—*Explain any changes that occurred in legislation during or subsequent to the reporting and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).*

Line 4—*For each amount reported as revenue and other financing sources (columns 2 through 5 of Section C in the “Other Notes Info” tab) provide the sources for those amounts (SFFAS No. 27, par. 23.2).*

Line 5—*Provide any other relevant information pertaining to this note.*

**Note 23. Statement of Social Insurance****“Other Notes Info” Tab****Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Social Security Administration)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for the participants who have attained age 62 for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for participants ages 15-61 for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for future participants (under age 15 and births during period) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained age 62 for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants ages 15-61 for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants (under age 15 and births during period) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenue. This is a calculated line and is the subtraction of line 4 from line 8.

**Section B—Federal Hospital Insurance Program (HI - Medicare Part A) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Department of Health and Human Services)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenue. This is a calculated line and is the subtraction of line 4 from line 8.

**Section C—Federal Supplementary Medical Insurance Program (SMI – Medicare Part B) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Department of Health and Human Services)**

Line 1—*Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of premiums from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.*

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenue. This is a calculated line and is the subtraction of line 4 from line 8.

**Section D—Federal Supplementary Medical Insurance Program (SMI – Medicare Part D) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Department of Health and Human Services)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of premiums and State transfers from participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of premiums and State transfers from participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of premiums and State transfers from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenues. This is a calculated line and is the subtraction of line 4 from line 8.

**Section E—Railroad Retirement (Excludes Interest and Financial Interchange Income) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Railroad Retirement Board)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age at the end of year 2006 in the first column, the end of year

2005 in the second column, the end of year 2004 in the third column, the end of year 2003 in the fourth column, and the end of year 2002 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenues. This is a calculated line and is the subtraction of line 4 from line 8.

**Section F—Black Lung Program (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Department of Labor)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Calculation of all current and future participants. This is a calculated line and is the total of lines 1 through 3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have attained eligibility for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have not attained eligibility for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from future participants for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 8—Calculation of all current and future participants. This is a calculated line and is the total of lines 5 through 7.

Line 9—Calculation of present value of future expenditures less future revenues. This is a calculated line and is the subtraction of line 4 from line 8.

**“Text Data” Tab**

Line 1—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and Federal Disability Insurance (Social Security) from 2002-2006.

Line 2—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) from 2002-2006.

Line 3—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplemental Medical Insurance (Medicare Part B) from 2002-2006.

Line 4—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) from 2002-2006.

Line 5—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2002-2006.

Line 6—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2002-2006.

#### Note 24. Social Insurance

##### “Other Notes Info” Tab

###### Section A—Trust Fund Balances (At the Beginning of the Valuation Period) (SFFAS No. 17, par. 32(3))

Line 1—Enter the trust fund balances at the beginning of the valuation period for Federal Old-Age and Survivors Insurance and Federal Disability Insurance (Social Security) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 2—Enter the trust fund balances at the beginning of the valuation period for Federal Hospital Insurance (Medicare Part A) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 3—Enter the trust fund balances at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part B) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 4—Enter the trust fund balances at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part D) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 5—Enter the trust fund balances at the beginning of the valuation period for Railroad Retirement for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

Line 6—Enter the trust fund balances at the beginning of the valuation period for Black Lung (Part C) for year 2006 in the first column, year 2005 in the second column, year 2004 in the third column, year 2003 in the fourth column, and year 2002 in the fifth column.

###### Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Social Security Administration)

Line 1—Enter the rate, in units, for the total fertility rate used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the

*fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 3—Enter the amount in units, for life expectancy at birth (male) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 4—Enter the amount in units, for life expectancy at birth (female) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 5—Enter the amount in units, for net immigration (persons) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

**Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Social Security Administration)**

*Line 1—Enter the percentage for real wage differential (percent) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 2—Enter the percentage change for average annual wage in covered employment (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 3—Enter the percentage change for the CPI (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 4—Enter the percentage change for total employment (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 5—Enter the percentage change for real GDP (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 6—Enter the percentage for the average annual interest rate (percent) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

**Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Department of Health and Human Services)**

Line 1—Enter the rate, in units, for the total fertility rate used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 3—Enter the amount, in units, for net immigration (persons) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

**Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Department of Health and Human Services)**

Line 1—Enter the percentage for real wage differential (percent) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the percentage change for average annual wage in covered employment (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 3—Enter the percentage change for the CPI (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 4—Enter the percentage change for real GDP (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 5—Enter the percentage change for per beneficiary cost-HI (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 6—Enter the percentage change for per beneficiary cost-SMI Part B (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 7—Enter the percentage change for per beneficiary cost-SMI Part D (percent change) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 8—Enter the percentage for the real average annual interest rate (percent) used in year 2006 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

**Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Railroad Retirement Board)**

Line 1—Enter the percentage cost-of-living increase (decrease), based on the Railroad Retirement economic assumption, used in year 2006 in the first column, in year 2007 in the second column, in year 2010 in the third column, in year 2020 in the fourth column, and in year 2030+ in the fifth column.

Line 2—Enter the percentage interest rate, based on the Railroad Retirement economic assumption, used in year 2006 in the first column, in year 2007 in the second column, in year 2010 in the third column, in year 2020 in the fourth column, and in year 2030+ in the fifth column.

Line 3—Enter the percentage wage increase (decrease), based on the Railroad Retirement economic assumption, used in year 2006 in the first column, in year 2007 in the second column, in year 2010 in the third column, in year 2020 in the fourth column, and in year 2030+ in the fifth column.

**Section G—Other Railroad Retirement Assumptions Information**

Line 1—Enter the estimated average railroad employment in 2006, based on the Railroad Retirement employment assumption, in the first column.

**Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by NRRIT)**

Line 1—Enter the amount of money NRRIT has received from the Railroad Retirement Board (RRB) since NRRIT's inception in the first column.

Line 2—Enter the amount of money NRRIT has returned to RRB since NRRIT's inception in the first column.

Line 3—Enter the amount of net transfers NRRIT made to the RRB to pay retirement benefits during fiscal year 2006 in the first column.

**Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Department of Labor)**

Line 1—Enter the tax rate per ton, in dollars, for underground-mined coal used through year 2013 in the first column and for 2014+ in the second column.

Line 2— Enter the tax rate per ton, in dollars, for surface-mined coal used through year 2013 in the first column and for 2014+ in the second column.

**Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Department of Labor)**

Line 1—Enter the lowest future benefit rate increase, in percentage, used in year 2006 in the first column.

Line 2— Enter the highest future benefit rate increase, in percentage, used in year 2006 in the first column.

Line 3—Enter the lowest medical cost rate increase, in percentage, used in year 2006 in the first column.

Line 4— Enter the highest medical cost rate increase, in percentage, used in year 2006 in the first column.

Line 5— *Enter the caps of sales price, in percentage, used through year 2013 in the second column, and year 2014+ in the third column.*

### **Section K—Other Black Lung Program Information**

Line 1—*Provide the lowest interest rate used on outstanding repayable advances (in percent) for the year ended September 30, 2006, in the first column.*

Line 2—*Provide the highest interest rate on outstanding repayable advances (in percent) for the year ended September 30, 2006, in the first column.*

Line 3—*Provide the lowest interest rate used on new borrowings (in percent) for the year ended September 30, 2006, in the first column.*

Line 4—*Provide the highest interest rate used on new borrowings (in percent) for the year ended September 30, 2006, in the first column.*

Line 5—*Provide the interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2006, in the first column.*

### **“Text Data” Tab**

Provide the following for Railroad Retirement.

Line 1—*State the source for details on demographic, economic, and all other assumptions.*

Line 2—*State the source for obtaining the mortality after age retirement actuarial demographic assumptions.*

Line 3—*State the source for obtaining the mortality after disability retirement actuarial demographic assumption.*

Line 4—*State the source for obtaining the mortality during active service actuarial demographic assumptions.*

Line 5—*State the source for obtaining the mortality of widow annuitants actuarial demographic assumptions.*

Line 6—*State the source for obtaining the termination for spouses actuarial demographic assumptions.*

Line 7—*State the source for obtaining the termination for disabled children actuarial demographic assumptions.*

Line 8—*State the source for obtaining the widow remarriage rate actuarial demographic assumptions.*

Line 9—*State the source for obtaining the age retirement actuarial demographic assumptions.*

Line 10—*State the source for obtaining the disability retirement actuarial demographic assumptions.*

Line 11—*State the source for obtaining the withdrawal rates actuarial demographic assumptions.*

Provide the following for the Black Lung Program.

Line 12—*State the source for obtaining the interest rate actuarial economical assumptions.*

Line 13—*State the significant assumptions used in the projections for the Statement of Social Insurance.*

Line 14—*State the source for projections of future coal production, sale prices, and life expectancies.*

Line 15—*Provide any additional information related to the significant assumptions for the Black Lung Program.*

**Note 25. Stewardship Land****“Other Notes Info” Tab****Section A—Stewardship Land (SFFAS No. 29, par. 42d)**

Enter the number of units for the categories of predominate use of stewardship land in lines 1 through 6. Enter the data on line 7 if the category is not listed.

Column 1—*Enter the amount of the beginning balance of physical units for fiscal 2006.*

Column 2—*Enter the amount of physical units acquired during fiscal 2006.*

Column 3—*Enter the amount of physical units withdrawn during fiscal 2006.*

Column 4—This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the beginning balance of physical units for fiscal 2005.*

Column 6—*Enter the amount of physical units acquired during fiscal 2005.*

Column 7—*Enter the amount of physical units withdrawn during fiscal 2005.*

Column 8—This is a calculated amount and is the net of columns 5 through 7.

**“Text Data” Tab**

1. Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS 29, par. 40a).
2. Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).
3. Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS 29, par. 40bc).
4. Provide the condition of the stewardship land (SFFAS 29, par. 41).

**Note 26. Heritage Assets****“Other Notes Info” Tab****Section A— Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Enter the physical units for each collection type heritage assets as follows.

Line 1 through 5—Enter the name of collection type

Column 1—*Enter the number of physical units at the beginning of fiscal 2006.*

Column 2—*Enter the number of physical units added during fiscal 2006.*

Column 3—*Enter the number of physical units withdrawn during fiscal 2006.*

Column 4—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the number of physical units at the beginning of fiscal 2005.*

Column 6—*Enter the number of physical units added during fiscal 2005.*

Column 7—*Enter the number of physical units withdrawn during fiscal 2005.*

Column 8—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 5 through 7.

**Section B— Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Enter the physical units for each non-collection type heritage assets as follows.

Line 1 through 5—Enter the name of non-collection type

Column 1—*Enter the number of physical units at the beginning of fiscal 2006.*

Column 2—*Enter the number of physical units added during fiscal 2006.*

Column 3—*Enter the number of physical units withdrawn during fiscal 2006.*

Column 4—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the number of physical units at the beginning of fiscal 2005.*

Column 6—*Enter the number of physical units added during fiscal 2005.*

Column 7—*Enter the number of physical units withdrawn during fiscal 2005.*

Column 8—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 5 through 7.

**“Text Data” Tab**

1. Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS 29, par. 25a).
2. Provide a brief description of the agency’s stewardship policies for heritage assets (SFFAS 29, par. 25b).
3. Provide the condition of each category of heritage assets (SFFAS 29, par. 26).

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**Other Financial Report (FR) Notes Data and Instructions**

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR not collected in the FR Notes. In the past, much of this information was collected offline; however, in the Governmentwide Financial Report System (GFRS) the information in Other FR Notes Data will be collected in a similar manner to the FR Notes. The information in Other Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on FASAB standards (referenced in this document whenever possible).

This appendix is arranged in the same general format as GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other FR Notes Data module. Agencies are required to enter an explanation for any changes from prior-year “Other FR Notes Data” information on the “Threshold” tab of the Other FR Notes Data module. Agencies also must explain any changes between the current- and prior-year amounts greater than a predetermined threshold amount. They enter the explanation on the “Threshold” tab. The “Other Data Info” and “Other Text Data” tabs may have more than one section to complete. A tab/section/line is inactive when it is not applicable to a particular note or agency. Each Other FR Notes Data note has three tabs:

- Tab 1 title “Other Data Info” – used to collect numerical information;
- Tab 2 title “Other Text Data” – used to collect textual information related to the “Other Data Info”;
- Tab 3 title “Threshold” – used to collect explanations for amounts exceeding a Treasury-defined threshold.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some notes contain a line titled “Other.” Use the line titled “Other” when appropriate and do not create an additional line titled “Other” or “All other.”

**Note 1. Net Cost Statement**

**“Other Data Info” Tab**

**Section A**

Provide the following values for goods and services provided to the public (SFFAS No. 7, par. 46-47).

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Full amount of any expected loss when specific goods or services are made or provided to order under a contract | X                  | X                  |

**“Other Text Data” Tab**

**Section A**

Provide the following information for goods and services provided to the public (SFFAS No. 7, par. 46-47).

1. The differences in pricing policy from the full cost or market pricing guidance for exchange transactions.
2. Exchange transactions in which prices are set by law or executive order and are not based on full cost or on market price.
3. The amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.

**Note 2. Statement of Operations and Changes in Net Position**

**“Other Data Info” Tab**

**Section A—Nonexchange Revenue**

Provide the range of the specific potential accruals not made using a modified cash basis of accounting.

|                               | <u>Low<br/>Fiscal 2006</u> | <u>High<br/>Fiscal 2006</u> | <u>Low<br/>Fiscal 2005</u> | <u>High<br/>Fiscal 2005</u> |
|-------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|
| 1. Agency-entered description | X                          | X                           | X                          | X                           |
| ...                           |                            |                             |                            |                             |
| 5. Agency-entered description | X                          | X                           | X                          | X                           |

**“Other Text Data” Tab****Section A**

1. Provide the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).

**Note 3. Taxes****“Other Data Info” Tab****Section A**

Provide the following amount as it relates to taxes (SFFAS, No. 7, par. 67-69).

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Estimated realizable value of compliance assessments as of the end of the period                                  | X                  | X                  |
| 2. Estimated realizable value of preassessment work-in-progress  | X                  | X                  |
| 3. Changes in 1 and 2 above  | X                  | X                  |
| 4. Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed          | X                  | X                  |
| 5. Management’s best estimate of unasserted claims for refunds   | X                  | X                  |
| 6. Changes in 4 and 5 above  | X                  | X                  |
| 7. Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable) | X                  | X                  |

**Section B**

Provide the following amount as it relates to taxes, if a range is estimable and not included in Section A above (SFFAS, No. 7, par. 67).

|  | <u>Low<br/>Fiscal 2006</u> | <u>High<br/>Fiscal 2006</u> | <u>Low<br/>Fiscal 2005</u> | <u>High<br/>Fiscal 2005</u> |
|--|----------------------------|-----------------------------|----------------------------|-----------------------------|
| 1. Realizable value of preassessment work-in-progress          | X                          | X                           | X                          | X                           |
| 2. Changes in 1 above  | X                          | X                           | X                          | X                           |
| 3. Management’s best estimate of unasserted claims for refunds | X                          | X                           | X                          | X                           |
| 4. Changes in 3 above  | X                          | X                           | X                          | X                           |

**“Other Text Data” Tab****Section A**

Provide the following information as it relates to taxes (SFFAS, No. 7, par. 67-69).

1. Explicit definitions of estimated amounts of the size of the tax gap.
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap.
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).
5. Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.

**Note 4. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget**

**“Other Data Info” Tab**

**Section A—Revenues From the Public**

Provide the items below relating to revenues and expenditures.

|                                     | <u>HI</u> | <u>SMI</u> | <u>OASDI</u> |
|-------------------------------------|-----------|------------|--------------|
| 1. Payroll and benefit taxes        | X         | X          | X            |
| 2. Premiums                         | X         | X          | X            |
| 3. Other taxes and fees             | X         | X          | X            |
| 4. Total expenditures to the public | X         | X          | X            |

**Section B—Revenues from Other Government Accounts (to be completed only by the Department of Treasury (Treasury))**

Provide the items below relating to revenues and expenditures.

|                     | <u>Other Government</u> |
|---------------------|-------------------------|
| 1. Transfers        | X                       |
| 2. Interest credits | X                       |
| 3. Total            | X                       |

**Note 5. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Social Security Administration)**

**“Other Data Info” Tab**

**Section A—Number of OASDI Beneficiaries**

Provide the number of OASDI beneficiaries for every 100 covered workers for the years 2006-2080.

| <u>Years</u> | <u>Beneficiaries per 100 Covered Workers</u> |
|--------------|--|
| 1. 2006      | X  |
| ...          |  |
| 75. 2080     | X  |

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2006-2080.

| <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures (nominal dollars)</u> |
|--------------|------------------------------------|---------------------------------------|
| 1. 2006      | X                                  | X                                     |
| ...          |                                    |                                       |
| 75. 2080     | X                                  | X                                     |

**Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2006-2080.

| <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures (percentage of taxable payroll)</u> |
|--------------|------------------------------------|---|
| 1. 2006      | X                                  | X   |
| ...          |                                    |   |
| 75. 2080     | X                                  | X   |

**Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of GDP for the years 2006-2080.

| <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures (percentage of GDP)</u> |
|--------------|------------------------------------|---|
| 1. 2006      | X                                  | X                                       |
| ...          |                                    |   |
| 75. 2080     | X                                  | X                                       |

**Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated OASDI expenditures in excess of income under various assumptions for the period 2006-2080 (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Average annual reduction in death rates: amount | X               | X                   | X                |
| 2. Total fertility rate: amount                    | X               | X                   | X                |
| 3. Real wage differential: amount                  | X               | X                   | X                |
| 4. CPI change: amount                              | X               | X                   | X                |
| 5. Net immigration: amount                         | X               | X                   | X                |
| 6. Real interest rate: amount                      | X               | X                   | X                |

**Section F—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration)**

Provide the values of assumptions used in Section E (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

|   | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|---|-----------------|---------------------|------------------|
| 1. Average annual reduction in death rates: assumption used | X               | X                   | X                |
| 2. Total fertility rate: assumption used                    | X               | X                   | X                |
| 3. Real wage differential: assumption used                  | X               | X                   | X                |
| 4. CPI change: assumption used                              | X               | X                   | X                |
| 5. Real interest rate: assumption used                      | X               | X                   | X                |

**Section G—Assumption Used for Net Immigration**

Provide the values of assumptions used in Section E for net immigration (SFFAS No. 17, par. 32 (4)).

|                                     | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|-------------------------------------|-----------------|---------------------|------------------|
| 1. Net immigration: assumption used | X               | X                   | X                |

**Section H—Present Values of Revenues and Cost of OASDI as of January 1, 2006**

Provide the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1, 2006.

|                                     | <u>2006</u> |
|-------------------------------------|-------------|
| 1. Revenues from the public – taxes | X           |
| 2. Total costs to the public        | X           |
| 3. Trust fund in 1/1/2006           | X           |

**Section I—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2006**

Provide the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1, 2006.

|   | <u>2006</u> |
|---|-------------|
| 1. Present value of future expenditures less future taxes and premiums for current participants | X           |
| 2. Less current trust fund  | X           |
| 3. Plus net obligations for future participants   | X           |

**Section J—Other Social Security Related Information**

Provide the following additional information, in units, related to the Social Security.

- |  |             |
|--|-------------|
|  | <u>2006</u> |
| 1. The approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2005 | X           |
| 2. The 2006 dollar level of the Social Security contribution and benefit base                            | X           |

**Section K—Other Social Security**

Provide the following percentages for the Social Security Trust Fund.

- |  |             |
|--|-------------|
|  | <u>2006</u> |
| 1. The percentage of covered earnings employers and employees are required to pay to the OASDI | X %         |
| 2. The percentage of covered earnings self-employed are required to pay to the OASDI           | X%          |
| 3. The maximum percentage of OASDI benefits subject to taxation at 1993                        | X%          |
| 4. The maximum percentage of OASDI benefits subject to taxation from 1993 to the current year  | X%          |

**"Other Text Data" Tab****Section A—Number of OASDI Beneficiaries**

1. When will annual OASDI cost first exceed income excluding interest?
2. Provide the year that the OASDI Trust Fund reserves are projected to be exhausted.

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

1. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund exhaustion.
2. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay, for OASDI, in 2080.

**Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

1. What happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income?
2. What will the Government need to do to meet its obligations to the OASDI Trust Fund?
3. Will tax income continue to flow into the OASDI Trust Fund when the trust fund's assets are exhausted?

**Section K—Other Social Security**

1. Describe the statutory or other material changes affecting the Federal Old-Age and Survivors Insurance and Federal Disability Insurance program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Provide the year that the ultimate total fertility rate for Social Security demographic assumptions will be reached (YYYY).

**Note 6. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Health and Human Services)**

**"Other Data Info" Tab****Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP**

Provide total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 2006-2080 (SFFAS No. 17, par. 31 and 32 (1)).

|     | <u>Years</u> | <u>Payroll Taxes</u> | <u>Tax on Benefit</u> | <u>Premiums and State Transfers</u> | <u>From General Revenue Transfers</u> | <u>Expenditures</u> |
|-----|--------------|----------------------|-----------------------|-------------------------------------|---------------------------------------|---------------------|
| 1.  | 2006         | X                    | X                     | X                                   | X                                     | X                   |
|     | ...          | X                    | X                     | X                                   | X                                     | X                   |
| 75. | 2080         | X                    | X                     | X                                   | X                                     | X                   |

**Section B—Number of HI Beneficiaries**

Provide the number of HI beneficiaries for every 100 covered workers for the years 2006-2080.

|     | <u>Years</u> | <u>Beneficiaries per 100 Covered Workers</u> |
|-----|--------------|--|
| 1.  | 2006         | X  |
|     | ...          |  |
| 75. | 2080         | X  |

**Section C—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars**

Provide in nominal dollars of the actuarial estimates for Medicare Part A (HI) annual income (excluding interest) and expenditures for the years 2006-2080.

|     | <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures</u> |
|-----|--------------|------------------------------------|---------------------|
| 1.  | 2006         | X                                  | X                   |
|     | ...          |                                    |                     |
| 75. | 2080         | X                                  | X                   |

**Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2006-2080.

|     | <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures (percentage of taxable payroll)</u> |
|-----|--------------|------------------------------------|---|
| 1.  | 2006         | X                                  | X   |
|     | ...          |                                    |   |
| 75. | 2080         | X                                  | X   |

**Section E—HI Income (Excluding Interest) and Expenditures as Percentage of GDP**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 2006-2080.

|     | <u>Years</u> | <u>Income (excluding interest)</u> | <u>Expenditures (percentage of GDP)</u> |
|-----|--------------|------------------------------------|---|
| 1.  | 2006         | X                                  | X                                       |
|     | ...          |                                    |   |
| 75. | 2080         | X                                  | X                                       |

**Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of Medicare Part B (SMI – B) and Part D (SMI – D) premium and State transfer income and expenditures for the years 2006-2080.

|     | <u>Years</u> | <u>Premium and State Transfer Income</u> | <u>Expenditures</u> |
|-----|--------------|--|---------------------|
| 1.  | 2006         | X  | X                   |
|     | ...          |  |                     |
| 75. | 2080         | X  | X                   |

**Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP**

Provide Medicare Part B and Part D premium and State transfer income and expenditures as a percentage of GDP for the years 2006-2080.

| <u>Years</u> | <u>Premium and State Transfer Income</u> | <u>Expenditures (percentage of GDP)</u> |
|--------------|--|---|
| 1. 2006      | X  | X                                       |
| ...          |  |   |
| 75. 2080     | X  | X                                       |

**Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions**

Provide present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2006-2080. Show the effects of changing various assumptions on the present value of estimated HI expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs | X               | X                   | X                |
| 2. Total fertility rate: amount          | X               | X                   | X                |
| 3. Real wage differential: amount        | X               | X                   | X                |
| 4. CPI change: amount                    | X               | X                   | X                |
| 5. Net immigration: amount               | X               | X                   | X                |
| 6. Real interest rate: amount            | X               | X                   | X                |

**Section I—Assumption Used (Excluding Net Immigration)**

Provide the values of the assumptions used in the scenarios in Section H for the period 2006-2080 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

|   | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|---|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs: assumption used | X               | X                   | X                |
| 2. Total fertility rate: assumption used                  | X               | X                   | X                |
| 3. Real wage differential: assumption used                | X               | X                   | X                |
| 4. CPI change: assumption used                            | X               | X                   | X                |
| 5. Real interest rate: assumption used                    | X               | X                   | X                |

**Section J—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in Section H for net immigration (SFFAS No. 17, par. 32(4)).

|                                     | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|-------------------------------------|-----------------|---------------------|------------------|
| 1. Net immigration: assumption used | X               | X                   | X                |

**Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions**

Provide present values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2006-2080. Show the effects of changing various assumptions on the present value of estimated SMI – Part B expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs | X               | X                   | X                |
| 2. Total fertility rate: amount          | X               | X                   | X                |
| 3. Real wage differential: amount        | X               | X                   | X                |
| 4. CPI change: amount                    | X               | X                   | X                |
| 5. Net immigration: amount               | X               | X                   | X                |
| 6. Real interest rate: amount            | X               | X                   | X                |

**Section L—Assumptions Used (Excluding Net Immigration)**

Provide values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2006-2080 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs assumption used | X               | X                   | X                |
| 2. Total fertility rate: assumption used                 | X               | X                   | X                |
| 3. Real wage differential: assumption used               | X               | X                   | X                |
| 4. CPI change: assumption used                           | X               | X                   | X                |
| 5. Real interest rate: assumption used                   | X               | X                   | X                |

**Section M—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in Section K for net immigration (SFFAS No. 17, par. 32(4)).

|                                     | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|-------------------------------------|-----------------|---------------------|------------------|
| 1. Net immigration: assumption used | X               | X                   | X                |

**Section N—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions**

Provide present values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2006-2080. Show the effects of changing various assumptions on the present value of estimated SMI – Part B expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs | X               | X                   | X                |
| 2. Total fertility rate: amount          | X               | X                   | X                |
| 3. Real wage differential: amount        | X               | X                   | X                |
| 4. CPI change: amount                    | X               | X                   | X                |
| 5. Net immigration: amount               | X               | X                   | X                |
| 6. Real interest rate: amount            | X               | X                   | X                |

**Section O—Assumptions Used (Excluding Net Immigration)**

Provide values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2006-2080 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

|   | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|---|-----------------|---------------------|------------------|
| 1. Average annual growth in health costs: assumption used | X               | X                   | X                |
| 2. Total fertility rate: assumption used                  | X               | X                   | X                |
| 3. Real wage differential: assumption used                | X               | X                   | X                |
| 4. CPI change: assumption used                            | X               | X                   | X                |
| 5. Real interest rate: assumption used                    | X               | X                   | X                |

**Section P—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in Section N for net immigration (SFFAS No. 17, par. 32(4)).

|                                     | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|-------------------------------------|-----------------|---------------------|------------------|
| 1. Net immigration: assumption used | X               | X                   | X                |

**Section Q—Present Values of Revenues and Costs of HI and Medicare Part B and Part D**

Provide the present values of revenue and cost components of 75-year open group obligations HI and SMI (Medicare Part B and Part D) as of January 1, 2006.

Revenues from the public:

|  | <u>HI</u> | <u>SMI – Part B</u> | <u>SMI – Part D</u> |
|--|-----------|---------------------|---------------------|
| 1. Taxes                                   | X         | X                   | X                   |
| 2. Premiums and State transfers            | X         | X                   | X                   |
| 3. Total costs to the public               | X         | X                   | X                   |
| 4. Revenues from other Government accounts | X         | X                   | X                   |
| 5. Trust fund in 1/1/2006                  | X         | X                   | X                   |

**Section R—Present Values of Medicare (HI and SMI) Expenditures, Less Tax, Premium, and State Transfers Revenue as of January 1, 2006, through the Infinite Horizon**

Report the present values of Medicare (HI and SMI) expenditures, less tax, premium, and State transfers revenue as of January 1, 2006, through the infinite horizon.

|   | <u>HI</u> | <u>SMI – Part B</u> | <u>SMI – Part D</u> |
|---|-----------|---------------------|---------------------|
| 1. Present value of future expenditures less future taxes, premiums, and State transfers for current participants | X         | X                   | X                   |
| 2. Less current trust fund  | X         | X                   | X                   |
| 3. Plus net obligations for future participants   | X         | X                   | X                   |

**Section S—Other Medicare**

Provide the following percentages for the Medicare Trust Funds.

|   | <u>2006</u> |
|---|-------------|
| 1. The percentage of earnings employers and employees are required to pay to HI   | X%          |
| 2. The percentage of earnings self-employed are required to pay to HI   | X%          |
| 3. The percentage of SMI program costs (Medicare Part B and Part D) financed by transfers from the General Fund of the Treasury | X%          |
| 4. The percentage of SMI program costs financed by the monthly premiums from beneficiaries                                      | X%          |

**"Other Text Data" Tab**

**Section B—Number of HI Beneficiaries**

1. Provide the year that Medicare (Part A) Trust Fund is projected to be exhausted.

**Section D – HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll**

1. The percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.
2. The percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2080.

**Section S—Other Medicare**

1. Describe the statutory or other material changes affecting the Federal Hospital Insurance program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance (Medicare Part B) program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
3. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance (Medicare Part D) program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
4. For Federal Supplementary Medical Insurance (Medicare Part B and Part D), provide the year that the ultimate total fertility rate for Medicare demographic assumptions will be reached (YYYY).

**Note 7. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)**

**“Other Data Info” Tab**

**Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2006-2080. Show the effects of changing various assumptions on the present value of Railroad Retirement expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

|                  | <u>Low</u> | <u>Middle</u> | <u>High</u> |
|------------------|------------|---------------|-------------|
| 1. Employment    | X          | X             | X           |
| 2. Interest rate | X          | X             | X           |

**Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used**

Provide the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2006-2080 (SFFAS No. 17, par. 32 (4)).

|                                   | <u>Low</u> | <u>Middle</u> | <u>High</u> |
|-----------------------------------|------------|---------------|-------------|
| 1. Employment: assumption used    | X          | X             | X           |
| 2. Interest rate: assumption used | X          | X             | X           |

**Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of Railroad Retirement income (excluding interest and financial interchange income) and expenditures for the years 2006-2080.

| <u>Years</u> | <u>Income (excluding interest and financial interchange income)</u> | <u>Expenditures</u> |
|--------------|---|---------------------|
| 1. 2006      | X   | X                   |
| ...          |   |                     |
| 75. 2080     | X   | X                   |

**Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll**

Provide the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2006-2080.

| <u>Years</u> | <u>Income (excluding interest and financial interchange income)</u> | <u>Expenditures (% of Tier II)</u> |
|--------------|---|------------------------------------|
| 1. 2006      | X   | X                                  |
| ...          |   |                                    |
| 75. 2080     | X   | X                                  |

**Section E—Railroad Retirement Program Asset or Financial Interchange from the Social Security Trust as of January 1, 2006**

Provide the amounts for the Railroad Retirement Program asset and financial interchange from the Social Security Trust as of January 1, 2006.

|   | <u>2006</u> |
|---|-------------|
| 1. Railroad Retirement Program assets (mostly investments stated at market) | X           |
| 2. Financial interchange from Social Security Trust                         | X           |

**Section F—Other Railroad Retirement Assumptions Information**

Provide the following for Railroad Retirement.

|  |                  |
|--|------------------|
| 1. The estimated passenger service employment in 2006--middle assumption | <u>2006</u><br>X |
|--|------------------|

**Section G—Other Related Railroad Retirement Information**

Provide the following estimate for Railroad Retirement.

|   |                   |
|---|-------------------|
| 1. The annual percentage decline in the employment base, excluding passenger service employment, using the middle Railroad Retirement employment assumption | <u>2006</u><br>X% |
|---|-------------------|

**"Other Text Data" Tab****Section G—Other Related Railroad Retirement Information**

1. Describe the statutory or other material changes affecting the Railroad Retirement benefits program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Indicate if the annual percentage decline in the employment base requested in Section G is constant, and, if so, for how many years before it remains level.

**Note 8. Black Lung (Part C) (SFFAS No. 17, par. 31, 32 (1) and (2), and 32(4)) (to be completed only by the Department of Labor)****"Other Data Info" Tab****Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund**

Provide the estimated Black Lung total income and expenditures (excluding interest) in nominal dollars for the years 2007-2041 (SFFAS No. 17, par. 31 and 32 (1) and (2)).

| <u>Years</u> | <u>Total Income</u> | <u>Expenditures (excluding interest)</u> |
|--------------|---------------------|--|
| 1. 2007      | X                   | X  |
| ...          |                     |  |
| 35. 2041     | X                   | X  |

**Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund**

Provide the amount of collection in excise taxes on coal and payment for benefits and administrative expenditures for the Black Lung Trust Fund, under the intermediate assumptions for the next 35 years.

|                | <u>Intermediate</u> |
|----------------|---------------------|
| 1. Collections | X                   |
| 2. Payments    | X                   |

**Section C—Estimated Black Lung Trust Fund Revenues and Expenditures**

Provide the present value of 35-year projections of revenues and expenditures for the Black Lung Program for the year ended September 30, 2006.

|   | <u>Fiscal 2006</u> |
|---|--------------------|
| 1. Estimated future tax income                    | X                  |
| 2. Estimated present value of future expenditures | X                  |
| 3. Accumulated balance due to General Fund        | X                  |

**Section D—Other Black Lung Information Related to Outstanding Repayable Advances**

Provide the following information related to the outstanding repayable advances for the year ended September 30, 2006.

|  | <u>2006</u> |
|--|-------------|
| 1. Total liabilities in excess of assets at September 30, 2006 | X           |
| 2. Outstanding repayable advances at September 30, 2006        | X           |
| 3. Excise tax revenues that were recognized in 2006            | X           |
| 4. Benefit payment expenses that were recognized in 2006       | X           |
| 5. Interest expense that was recognized in 2006                | X           |

**"Other Text Data" Tab**

**Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund**

1. Describe the statutory or other material changes affecting the Black Lung benefits program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

**Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund**

1. Provide the increased (decreased) amount in percentage of excise taxes collected between the years 2013 to 2015, as a result of a scheduled reduction in the tax rate on the sale of coal.

**Note 9. Unemployment Insurance (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Labor)**

**"Other Data Info" Tab**

**Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios**

Provide the present values of 10-year projections of revenues and expenditures for the Unemployment Insurance Program under three alternative scenarios for economic conditions ending September 30, 2015 (SFFAS No. 17, par. 27 and 32).

|                              | <u>Expected</u> | <u>Mild Recession</u> | <u>Deep Recession</u> |
|------------------------------|-----------------|-----------------------|-----------------------|
| 1. Total future cash income  | X               | X                     | X                     |
| 2. Total future expenditures | X               | X                     | X                     |
| 3. Trust fund assets         | X               | X                     | X                     |

**Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions**

Provide the projected cash inflows and outflows for the period 2007-2016 under the expected economic conditions.

|     | <u>Years</u> | <u>Contributions</u> | <u>Expenditures</u> |
|-----|--------------|----------------------|---------------------|
| 1.  | 2007         | X                    | X                   |
|     | ...          |                      |                     |
| 11. | 2016         | X                    | X                   |

**Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2007-2016. Show the effects of changing various assumptions on the present value of estimated Unemployment Insurance Program expenditures in excess of income. Indicate the values of the assumptions under each of the scenarios (SFFAS No. 17, par. 32 (4)).

|  | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|--|-----------------|---------------------|------------------|
| 1. Total unemployment rate: amount                   | X               | X                   | X                |
| 2. Civilian labor force level: amount                | X               | X                   | X                |
| 3. Percent of unemployed receiving benefits: amount  | X               | X                   | X                |
| 4. Total wages: amount                               | X               | X                   | X                |
| 5. Distribution of benefit payments by State: amount | X               | X                   | X                |
| 6. Taxable wage base: amount                         | X               | X                   | X                |
| 7. Interest rate on UTF investments: amount          | X               | X                   | X                |

**Section D—Present Values of Unemployment Expenditures in Excess of Income – Assumption Used**

Provide the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2007-2016 – assumption used (SFFAS No. 17, par. 32 (4)).

|   | <u>Low Cost</u> | <u>Intermediate</u> | <u>High Cost</u> |
|---|-----------------|---------------------|------------------|
| 1. Total unemployment rate: assumption used                   | X               | X                   | X                |
| 2. Civilian labor force level: assumption used                | X               | X                   | X                |
| 3. Percent of unemployed receiving benefits: assumption used  | X               | X                   | X                |
| 4. Total wages: assumption used                               | X               | X                   | X                |
| 5. Distribution of benefit payments by State: assumption used | X               | X                   | X                |
| 6. Taxable wage base: assumption used                         | X               | X                   | X                |
| 7. Interest rate on UTF investments: assumption used          | X               | X                   | X                |

**Section E—Unemployment Trust Fund Solvency**

Provide the ratio of minimally solvent, or not minimally solvent, of each State’s current accumulated Unemployment Trust Fund balance to a year’s projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years (SFFAS No. 17, par. 27 (5)).

| <u>States</u> | <u>Minimally Solvent Ratio</u> | <u>Not Minimally Solvent Ratio</u> |
|---------------|--------------------------------|------------------------------------|
| X             | X                              | X                                  |

**“Other Text Data” Tab**

**Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios**

- Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, mild recessionary scenario, and deep recession scenario.
- Describe the statutory or other material changes affecting the Unemployment Insurance program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

**Note 10. Stewardship Investments**

**“Other Data Info” Tab**

**Section A—Investment in Non-Federal Physical Property**

Provide the total investment (by major program or category) in non-Federal physical property for the last 5 fiscal years (SFFAS No. 8, par. 87).

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> | <u>Fiscal 2004</u> | <u>Fiscal 2003</u> | <u>Fiscal 2002</u> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| ...                           |                    |                    |                    |                    |                    |
| 5. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| 6. Other                      | X                  | X                  | X                  | X                  | X                  |

**Section B—Investment in Human Capital**

Provide the total investment (by major program or category) in human capital for the last 5 fiscal years (SFFAS No. 8, par. 94).

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> | <u>Fiscal 2004</u> | <u>Fiscal 2003</u> | <u>Fiscal 2002</u> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| ...                           |                    |                    |                    |                    |                    |
| 5. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| 6. Other                      | X                  | X                  | X                  | X                  | X                  |

**Section C—Investment in Basic Research**

Provide the total investment (by major program or category) for investments in basic research for the last 5 fiscal years (SFFAS No. 8, par. 100).

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> | <u>Fiscal 2004</u> | <u>Fiscal 2003</u> | <u>Fiscal 2002</u> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| ...                           |                    |                    |                    |                    |                    |
| 5. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| 6. Other                      | X                  | X                  | X                  | X                  | X                  |

**Section D—Investment in Applied Research**

Provide the total investment (by major program or category) for investments in applied research for the last 5 fiscal years (SFFAS No. 8, par. 100).

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> | <u>Fiscal 2004</u> | <u>Fiscal 2003</u> | <u>Fiscal 2002</u> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| ...                           |                    |                    |                    |                    |                    |
| 5. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| 6. Other                      | X                  | X                  | X                  | X                  | X                  |

**Section E—Investment in Development**

Provide the total investment (by major program or category) for investments in development for the last 5 fiscal years (SFFAS No. 8, par. 100).

|                               | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> | <u>Fiscal 2004</u> | <u>Fiscal 2003</u> | <u>Fiscal 2002</u> |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| ...                           |                    |                    |                    |                    |                    |
| 5. Agency-entered description | X                  | X                  | X                  | X                  | X                  |
| 6. Other                      | X                  | X                  | X                  | X                  | X                  |

**“Other Text Data” Tab**

**Section A—Investment in Non-Federal Physical Property**

1. Provide a description of federally owned physical property transferred to State and local governments (SFFAS No. 8, par. 87).
2. Provide a description of the major programs of Federal investments in non-Federal property (SFFAS No. 8, par. 87).

**Section B—Investment in Human Capital**

1. Provide a description of the major education and training programs considered Federal investments in human capital (SFFAS No. 8, par. 94).

**Section C—Investment in Basic Research**

1. Provide a description of the major programs of Federal investments in basic research (SFFAS No. 8, par. 100).
2. Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).

**Section D—Investment in Applied Research**

1. Provide a description of the major programs of Federal investments in applied research (SFFAS No. 8, par. 100).
2. Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).

**Section E—Investment in Development**

1. Provide a description of the major programs of Federal investments in development (SFFAS No. 8, par. 100).
2. Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).

**Note 11. Deferred Maintenance**

**Note:** Use Section A to report deferred maintenance if the agency does not use the condition assessment survey method or the total life-cycle cost method for deferred maintenance. Be sure to complete line 1 in Section C of the “Other Text Data” tab.

**“Other Data Info” Tab**

**Section A—Condition Assessment Survey Method**

Provide the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition, if the condition assessment survey method is used (SFFAS No. 6, par. 83) for the following asset categories.

|   | <u>Low</u><br><u>Fiscal 2006</u> | <u>High</u><br><u>Fiscal 2006</u> | <u>Critical</u><br><u>Fiscal 2006</u> | <u>Low</u><br><u>Fiscal 2005</u> | <u>High</u><br><u>Fiscal 2005</u> | <u>Critical</u><br><u>Fiscal 2005</u> |
|---|----------------------------------|-----------------------------------|---------------------------------------|----------------------------------|-----------------------------------|---------------------------------------|
| 1. Buildings, structures, and facilities        | X                                | X                                 | X                                     | X                                | X                                 | X                                     |
| 2. Furniture, fixtures, and equipment           | X                                | X                                 | X                                     | X                                | X                                 | X                                     |
| 3. Other general property, plant, and equipment | X                                | X                                 | X                                     | X                                | X                                 | X                                     |
| 4. Heritage assets                              | X                                | X                                 | X                                     | X                                | X                                 | X                                     |
| 5. Stewardship land                             | X                                | X                                 | X                                     | X                                | X                                 | X                                     |

**Section B—Total Life-Cycle Cost Method**

Provide the following information if the total life-cycle cost method is used (SFFAS No. 6, par. 83).

|   | <u>Prior-Year</u><br><u>Balance</u><br><u>Cumulative</u><br><u>Deficit</u><br><u>Maintenance</u><br><u>Amount</u> | <u>Required</u><br><u>Maintenance</u><br><u>for the</u><br><u>Period</u> | <u>Maintenance</u><br><u>Performed</u><br><u>During</u><br><u>the Period</u> | <u>Difference</u><br><u>Between</u><br><u>Forecast</u><br><u>and</u><br><u>Actual</u> | <u>Adjusted to</u><br><u>Scheduled</u><br><u>Amounts</u><br><u>Deemed</u><br><u>Necessary</u><br><u>by PP&amp;E</u><br><u>Managers</u> | <u>Ending</u><br><u>Cumulative</u><br><u>Balance</u> |
|---|---|--|--|---|--|--|
| 1. Buildings, structures, and facilities        | X   | X  | X  | X   | X  | X  |
| 2. Furniture, fixtures, and equipment           | X   | X  | X  | X   | X  | X  |
| 3. Other general property, plant, and equipment | X   | X  | X  | X   | X  | X  |
| 4. Heritage assets                              | X   | X  | X  | X   | X  | X  |
| 5. Stewardship land                             | X   | X  | X  | X   | X  | X  |

**"Other Text Data" Tab**

**Section A—Condition Assessment Survey Method**

Provide the following information if the condition assessment survey method is used (SFFAS No. 6, par. 83).

1. Description of requirements or standards for acceptable operating condition.
2. Changes in the condition requirements or standards and asset condition.
3. Definition of critical and noncritical deferred maintenance.

**Section B—Total Life-Cycle Cost Method**

Provide the following information if the total life-cycle cost method is used (SFFAS No. 6, par. 83).

1. Provide the original date of maintenance forecast and an explanation for any changes to the forecast.

**Section C—Other Methods**

Provide the following information if the condition assessment survey method or the total life-cycle cost method for deferred maintenance is not used (SFFAS No. 6, par. 83).

1. Provide the method being used and a crosswalk of the data entered in the columns in Section A.

**Note 12. Unexpended Budget Authority (to be completed only by Treasury)****“Other Data Info” Tab****Section A—Other Related Information**

Provide the following data.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Total unobligated budget authority balance | X                  | X                  |
| 2. Total obligated budget authority balance   | X                  | X                  |

**Note 13. Tax Burden (to be completed only by Treasury)****“Other Data Info” Tab****Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2003**

Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

|                              | <u>AGI</u> |
|------------------------------|------------|
| 1. Under \$15,000            | X          |
| 2. \$15,000 under \$30,000   | X          |
| 3. \$30,000 under \$50,000   | X          |
| 4. \$50,000 under \$100,000  | X          |
| 5. \$100,000 under \$200,000 | X          |
| 6. \$200,000 or more         | X          |

**Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2003**

Provide the dollar value of AGI and the total income tax for individuals by the following AGI levels.

|                              | <u>AGI</u> | <u>Total<br/>Income Tax</u> |
|------------------------------|------------|-----------------------------|
| 1. Under \$15,000            | X          | X                           |
| 2. \$15,000 under \$30,000   | X          | X                           |
| 3. \$30,000 under \$50,000   | X          | X                           |
| 4. \$50,000 under \$100,000  | X          | X                           |
| 5. \$100,000 under \$200,000 | X          | X                           |
| 6. \$200,000 or more         | X          | X                           |

**Section C—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2003**

Provide the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

|                              | <u>Average AGI<br/>Per Return</u> | <u>Average Income Tax<br/>Per Return</u> |
|------------------------------|-----------------------------------|--|
| 1. Under \$15,000            | X                                 | X  |
| 2. \$15,000 under \$30,000   | X                                 | X  |
| 3. \$30,000 under \$50,000   | X                                 | X  |
| 4. \$50,000 under \$100,000  | X                                 | X  |
| 5. \$100,000 under \$200,000 | X                                 | X  |
| 6. \$200,000 or more         | X                                 | X  |

**Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2003**

Provide the income tax as a percentage of AGI for individuals by the following AGI levels.

|                              | <u>AGI</u> |
|------------------------------|------------|
| 1. Under \$15,000            | X          |
| 2. \$15,000 under \$30,000   | X          |
| 3. \$30,000 under \$50,000   | X          |
| 4. \$50,000 under \$100,000  | X          |
| 5. \$100,000 under \$200,000 | X          |
| 6. \$200,000 or more         | X          |

**Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income for Tax Year 2002**

Provide the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

|                              | <u>Income Subject<br/>to Tax</u> | <u>Total Income Tax<br/>After Credits</u> |
|------------------------------|----------------------------------|---|
| 1. Zero assets               | X                                | X   |
| 2. \$1 under 500             | X                                | X   |
| 3. \$500 under \$1,000       | X                                | X   |
| 4. \$1,000 under \$5,000     | X                                | X   |
| 5. \$5,000 under \$10,000    | X                                | X   |
| 6. \$10,000 under \$25,000   | X                                | X   |
| 7. \$25,000 under \$50,000   | X                                | X   |
| 8. \$50,000 under \$100,000  | X                                | X   |
| 9. \$100,000 under \$250,000 | X                                | X   |
| 10. \$250,000 or more        | X                                | X   |

**Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income for Tax Year 2002**

Provide the percentage of income tax after credits to taxable income by the following total assets categories:

|                              | <u>Income Subject to Tax</u> |
|------------------------------|------------------------------|
| 1. Zero assets               | X                            |
| 2. \$1 under 500             | X                            |
| 3. \$500 under \$1,000       | X                            |
| 4. \$1,000 under \$5,000     | X                            |
| 5. \$5,000 under \$10,000    | X                            |
| 6. \$10,000 under \$25,000   | X                            |
| 7. \$25,000 under \$50,000   | X                            |
| 8. \$50,000 under \$100,000  | X                            |
| 9. \$100,000 under \$250,000 | X                            |
| 10. \$250,000 or more        | X                            |

**Note 14. Other Information****“Other Data Info” Tab****Section A**

Report the estimated amounts that may be paid out as other claims for tax refunds.

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Estimated payout (including principal and interest)<br>for claims pending judicial review by the Federal courts | X                  | X                  |
| 2. Claims under appeal   | X                  | X                  |

**Section B**

Report the following information related to taxes.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Amount of payroll taxes paid by the employers (Federal agencies) included in individual and FICA taxes | X                  | X                  |
| 2. Amount of refundable portion of child care tax credits issued  | X                  | X                  |
| 3. Amount of Earned Income Tax Credit (EITC) refunds  | X                  | X                  |
| 4. Amount of EITC refunds applied to reduce taxpayer liability  | X                  | X                  |

**Note 15. Other Information (to be completed only by Treasury)****“Other Data Info” Tab****Section A—Other Information**

|  | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|--|--------------------|--------------------|
| 1. Budget receipts – actual                                | X                  | X                  |
| 2. Budget outlays – actual                                 | X                  | X                  |
| 3. Unified budget surplus (deficit)                        | X                  | X                  |
| 4. Interest accrued by Treasury on debt held by the public | X                  | X                  |
| 5. Repayment of debt held by the public                    | X                  | X                  |
| 6. Borrowings from the public                              | X                  | X                  |
| 7. Increase in special drawing rights                      | X                  | X                  |
| 8. Increase/decrease in other monetary assets              | X                  | X                  |
| 9. Increase in loans to the IMF                            | X                  | X                  |
| 10. Net direct loan activity                               | X                  | X                  |
| 11. Interest paid by Treasury on debt held by the public   | X                  | X                  |
| 12. Net guaranteed loan activity                           | X                  | X                  |
| 13. Decrease in miscellaneous assets                       | X                  | X                  |
| 14. Increase in allocations of special drawing rights      | X                  | X                  |
| 15. Increase in deposit fund balances                      | X                  | X                  |
| 16. Decrease in miscellaneous liabilities                  | X                  | X                  |
| 17. Seigniorage and other equity                           | X                  | X                  |
| 18. Reclassification of aged unreconciled accounts         | X                  | X                  |
| 19. NRRIT non-Federal securities                           | X                  | X                  |
| 20. Operating cash – beginning of period                   | X                  | X                  |
| 21. Operating cash – end of period                         | X                  | X                  |
| 22. Principal repayment of pre-credit reform loans         | X                  | X                  |

**Note 16. Risk Assumed – Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)****“Other Data Info” Tab****Section A—Risk Assumed**

Provide the following information in accordance with SFFAS No. 5, par. 106 and par. 114.

|   | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|---|--------------------|--------------------|
| 1. Present value of unpaid expected losses (net of associated premiums) | X                  | X                  |
| 2. Periodic changes   | X                  | X                  |

**“Other Text Data” Tab****Section A—Risk Assumed**

1. Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No. 5, par. 114).
2. Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).

### Overview of the Other FR Notes Layout

The Other FR Notes Data are necessary for capturing additional information to the footnotes in the agencies audited financial statements.

The “Other FR Notes Data Information” tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Data Note has three tabs:

- Tab 1 title “Other Data Info” – Numerical information related to the note.
- Tab 2 title “Other Text Data” – Textual information related to the note.
- Tab 3 title “Threshold” – Explanation for amounts greater than a defined amount.

### GFRS Data Entry Instructions:

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is zero or not applicable. Mark the “No Data” box in each section of the “Other Data Info” tab and the “Other Text Data” tab, when the data is zero or not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line is displayed in GFRS.

Enter the reporting method where needed for the notes that are not tied to the identified reporting method in the financial statements. The reporting method for some of the Other FR Notes Data notes is determined by the reporting method used in the agency’s audited financial statements in GFRS Module GF002.

**Note:** For agencies that choose “billions” as the reporting method, the figures should have at least one digit following the decimal point.

Answer the applicable threshold questions in the “Threshold” tab in free-form text. Agencies will be required to enter an explanation for any changes from the prior-year’s “Other Data Info” on the “Threshold” tab of the Notes module. An explanation also will be required for any changes between current- and prior-year amounts greater than a predetermined threshold amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. All of these notes do contain a line titled “All other.” Please use the line titled “All other” when appropriate and please **do not** create an additional line titled “Other” or “All other.”

### Other FR Notes Data Notes

Below is a list of the Other FR Notes Data notes contained in the Financial Report (some notes may not apply):

|         |  |
|---------|--|
| Note 1  | Net Cost Statement   |
| Note 2  | Statement of Operations and Changes in Net Position  |
| Note 3  | Taxes  |
| Note 4  | Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and Total Federal Budget |
| Note 5  | Social Security (to be completed only by the Social Security Administration)                           |
| Note 6  | Medicare (to be completed only by the Department of Health and Human Services)                         |
| Note 7  | Railroad Retirement (to be completed only by the Railroad Retirement Board)                            |
| Note 8  | Black Lung (to be completed only by the Department of Labor)   |
| Note 9  | Unemployment Insurance (to be completed only by the Department of Labor)                               |
| Note 10 | Stewardship Investments  |
| Note 11 | Deferred Maintenance   |
| Note 12 | Unexpended Budget Authority  |
| Note 13 | Tax Burden   |
| Note 14 | Other Information  |
| Note 15 | Other Information (to be completed only by Treasury)   |
| Note 16 | Risk Assumed   |

**Note 1. Net Cost Statement****“Other Data Info” Tab****Section A**

Provide the following amount for goods and services provided to the public (SFFAS No. 7, par. 46-47).

*Line 1—Enter the full amount of any expected loss when specific goods or services are made to order under contract or specific services are produced under a contract, and a loss on the contract is probable and measurable, for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

**“Other Text Data” Tab****Section A**

Provide the following information for goods and services provided to the public (SFFAS No. 7, par. 46-47).

*Line 1—Describe the differences in pricing policy from the full cost or market pricing guidance for exchange transactions, as set forth in OMB Circular No. A-125, User Charges, or in subsequent amendments that set forth pricing guidance.*

*Line 2—Describe the exchange transactions in which prices are set by law or executive order and are not based on full cost or on market price.*

*Line 3—Describe the amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.*

**Note 2. Statement of Operations and Changes in Net Position****“Other Data Info” Tab****Section A—Nonexchange Revenue (SFFAS No. 7, par. 64-65)**

*Lines 1 through 5—Enter a short description of each of the specific potential accruals that are not made as a result of using the modified cash basis of accounting.*

*Column 1—Enter the low range of the amount for fiscal 2006.*

*Column 2—Enter the high range of the amount for fiscal 2006.*

*Column 3—Enter the low range of the amount for fiscal 2005.*

*Column 4—Enter the high range of the amount for fiscal 2005.*

**“Other Text Data” Tab****Section A**

*Line 1—Describe the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).*

**Note 3. Taxes****“Other Data Info” Tab****Section A**

Enter amounts that relate to taxes (SFFAS No. 7, par. 67-69), as described below.

*Line 1—Enter the amount of the estimated realizable value of compliance assessments at the end of fiscal 2006 in the first column and the end of fiscal 2005 in the second column.*

*Line 2—Enter the amount of the estimated realizable value of preassessment work-in-process at the end of fiscal 2006 in the first column and the end of fiscal 2005 in the second column.*

*Line 3—Enter the amount of the change in lines 1 and 2 above for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

*Line 4—Enter the amount of any other claims for refunds not yet accrued but likely to be paid when administrative actions are completed (not otherwise reported in Note 14, Other Information, “Other Data Info” tab, Section A, lines 1 and 2) at the end of fiscal 2006 in the first column and the end of fiscal 2005 in the second column.*

*Line 5—Enter the amount of management’s best estimate of any unasserted claims for refunds at the end of fiscal 2006 in the first column and the end of fiscal 2005 in the second column.*

*Line 6—Enter the amount of the change in lines 4 and 5 above for fiscal 2006 in the first column and for fiscal 2005 in the second column.*

*Line 7—Enter the amount of any assessments written off that continue to be statutorily collectible (excluded from account receivables) at the end of fiscal 2006 in the first column and the end of fiscal 2005 in the second column.*

**Section B**

Enter amounts that relate to taxes, if a range is estimable and not included in Section A (SFFAS No. 7, par. 67-69).

*Line 1—Enter the range amount of the estimated realizable value of preassessment work-in-process.*

*Column 1—Enter the low-range amount at the end of fiscal 2006.*

*Column 2—Enter the high-range amount at the end of fiscal 2006.*

*Column 3—Enter the low-range amount at the end of fiscal 2005.*

*Column 4—Enter the high-range amount at the end of fiscal 2005.*

*Line 2—Enter the range amount of the change in line 1.*

*Column 1—Enter the low-range amount at the end of fiscal 2006.*

*Column 2—Enter the high-range amount at the end of fiscal 2006.*

*Column 3—Enter the low-range amount at the end of fiscal 2005.*

*Column 4—Enter the high-range amount at the end of fiscal 2005.*

Line 3—*Enter the range amount of management's best estimate of unasserted claims for refunds.*

Column 1—*Enter the low-range amount at the end of fiscal 2006.*

Column 2—*Enter the high-range amount at the end of fiscal 2006.*

Column 3—*Enter the low-range amount at the end of fiscal 2005.*

Column 4—*Enter the high-range amount at the end of fiscal 2005.*

Line 4—*Enter the range amount of the change in line 3.*

Column 1—*Enter the low-range amount at the end of fiscal 2006.*

Column 2—*Enter the high-range amount at the end of fiscal 2006.*

Column 3—*Enter the low-range amount at the end of fiscal 2005.*

Column 4—*Enter the high-range amount at the end of fiscal 2005.*

#### **“Other Text Data” Tab**

##### **Section A**

Provide information as it relates to taxes (SSFAS No. 7, par. 67-69).

Line 1—*Provide explicit definitions of the estimated amounts of the size of the tax gap.*

Line 2—*Provide appropriate explanations of the limited reliability of the estimated amounts of the size of the tax gap.*

Line 3—*Provide cross-references to the portions of the tax gap due from identified noncompliant tax payers and importers.*

Line 4—*Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).*

Line 5—*Provide any amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.*

#### **Note 4. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget**

##### **“Other Data Info” Tab**

##### **Section A—Revenues From the Public**

Line 1—*Enter the amount of payroll and benefit taxes from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.*

Line 2—*Enter the amount of premiums from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.*

Line 3—*Enter the amount of other taxes and fees from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.*

Line 4—Enter the total amount of expenditures to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column

**Section B—Revenues From Other Government Accounts (to be completed only by Treasury).**

Line 1—Enter the amount of transfers from other Government accounts to other Government accounts.

Line 2—Enter the amount of interest credits from other Government accounts to other Government account.

Line 3—Calculated amount. Sum of Lines 1 and 2.

**Note 5. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Social Security Administration)**

**“Other Data Info” Tab**

**Section A—Number of OASDI Beneficiaries**

Column 1—Enter the number of OASDI beneficiaries for every 100 covered workers for the years 2006-2080.

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—Enter the amount of OASDI income (excluding interest) in nominal dollars for the years 2006-2080.

Column 2—Enter the amount of OASDI expenditures in nominal dollars for the years 2006-2080.

**Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Column 1—Enter the percentage of the estimated OASDI income (excluding interest) as a percent of taxable payroll for the years 2006-2080.

Column 2—Enter the percentage of the estimated OASDI expenditures as a percent of taxable payroll for the years 2006-2080.

**Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of GDP**

Column 1—Enter the percentage of the estimated OASDI income (excluding interest) as a percentage of the GDP for the years 2006-2080.

Column 2—Enter the percentage of the estimated OASDI expenditures as a percentage of the GDP for the years 2006-2080.

**Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of the low cost average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the amount of the low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the amount of the low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the amount of the low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the amount of the low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 6—Enter the amount of the low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section F—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column.

Line 2—Enter the value of assumption used as low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column.

Line 3—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column.

Line 4—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column.

Line 5—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column.

**Section G—Assumption Used for Net Immigration (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column.

**Section H—Present Values of Revenues and Cost of OASDI as of January 1, 2006**

Line 1—Enter the present value amount of revenues from the public (taxes) for OASDI of 75-year open group obligations as of January 1, 2006, in the first column.

Line 2—Enter the present value amount of total costs to the public for OASDI of 75-year open group obligations as of January 1, 2006, in the first column.

Line 3—Enter the present value amount for the OASDI Trust Fund of 75-year open group obligations as of January 1, 2006, in the first column.

**Section I—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2006**

Line 1—Enter the amount of present value of future expenditures less future taxes and premiums for current participants through the infinite horizon as of January 1, 2006.

Line 2—Enter the amount of current trust fund through the infinite horizon as of January 1, 2006.

Line 3—Enter the amount of net obligations for future participants through the infinite horizon as of January 1, 2006.

**Section J—Other Social Security Related Information**

Provide the following additional information, in units, related to the Social Security demographic assumptions.

Line 1—Enter the approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2005 in the first column.

Line 2—Enter the 2006 dollar level of the Social Security contribution and benefit base in the first column.

**Section K—Other Social Security and Medicare Related Information**

Provide the following for the Social Security Trust Funds.

Line 1—*Enter the percentage of covered earnings employers and employees are required to pay to the OASDI Trust Fund in the first column.*

Line 2—*Enter the percentage of covered earnings self-employed are required to pay to the OASDI Trust Fund in the first column.*

Line 3—*Enter the maximum percentage of OASDI benefits subject to taxation in 1993 in the first column.*

Line 4—*Enter the maximum percentage of OASDI benefits subject to taxation from 1993 to the current year in the first column.*

**“Other Text Data” Tab****Section A—Number of OASDI Beneficiaries**

Line 1—*Indicate when the annual OASDI Trust Fund cost will first exceed the income including the interest.*

Line 2—*Indicate the year the OASDI Trust Fund reserves are projected to be exhausted.*

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Line 1—*State the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund exhaustion.*

Line 2—*State the percent of scheduled benefits that the present tax rates would be sufficient to pay for OASDI in 2080.*

**Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Line 1—*Explain what happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income.*

Line 2—*Describe what the Government will need to do to meet its obligations to the OASDI Trust Fund.*

Line 3—*Indicate whether tax income will continue to flow into the OASDI Trust Fund when the trust fund’s assets are exhausted.*

**Section K—Other Social Security**

Line 1—*Describe the statutory or other material changes affecting the Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) programs, after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency’s Trustees Report and through the date of the agency’s audited Performance Accountability Report).*

Line 2—*Provide the year that the ultimate total fertility rate for Social Security demographic assumptions will be reached (YYYY).*

**Note 6. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Health and Human Services)**

**“Other Data Info” Tab**

**Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP (SFFAS No. 17, par. 31 and 32 (1))**

Column 1—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) payroll taxes for the years 2006-2080.*

Column 2—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) tax on benefit for the years 2006-2080.*

Column 3—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) premiums and State transfers for the years 2006-2080.*

Column 4—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) from general revenues transfers for the years 2006-2080.*

Column 5—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) expenditures for the years 2006-2080.*

**Section B—Number of HI Beneficiaries**

Column 1—*Enter the number of HI beneficiaries for every 100 covered workers for the years 2006-2080.*

**Section C—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of the actuarial estimates in nominal dollars of HI annual income (excluding interest) for the years 2006-2080.*

Column 2—*Enter the amount of the actuarial estimates in nominal dollars of HI expenditures for the years 2006-2080.*

**Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of taxable payroll for the years 2006-2080.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years 2006-2080.*

**Section E—HI Income (Excluding Interest) and Expenditures as a Percentage of GDP**

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of the GDP for the years 2006-2080.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years 2006-2080.*

**Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures in Nominal Dollars**

Column 1—Enter the amount of actuarial estimates of premium and State transfer income in nominal dollars of Medicare Part B and Part D for the years 2006-2080.

Column 2—Enter the amount of actuarial estimates of expenditures in nominal dollars of Medicare Part B and Part D for the years 2006-2080.

**Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP**

Column 1—Enter the percentage of the GDP for premium and State transfer income of Medicare Part B and Part D for the years 2006-2080.

Column 2—Enter the percentage of the GDP for expenditures of Medicare Part B and Part D for the years 2006-2080.

**Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the present value amount of the low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the present value amount of the low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the present value amount of the low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the present value amount of the low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the present value amount of the low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 6—Enter the present value amount of the low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section I—Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the value of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section J—Assumption Used for Net Immigration (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Costs Growth Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the amount of low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the amount of low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the amount of low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the amount of low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 6—Enter the amount of low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section L—Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the value of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section M—Assumption Used for Net Immigration**

Line 1—Enter the values of the assumptions used in the scenarios in Section K for net immigration (SFFAS No. 17, par. 32.4).

**Section N—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Costs Growth Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the amount of low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the amount of low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the amount of low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the amount of low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 6—Enter the amount of low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section O—Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the value of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 2—Enter the value of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 3—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 4—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

Line 5—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2080.

**Section P—Assumption Used for Net Immigration**

Line 1—Enter the values of the assumptions used in the scenarios in Section N for net immigration (SFFAS No. 17, par. 32.4).

**Section Q—Present Values of Revenues and Cost of HI and Medicare Part B and Part D as of January 1, 2006**

Line 1—Enter the amount of taxes revenue from the public for 75-year open group obligations for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter the amount of premiums and State transfers for 75-year open group obligations for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter the amount of total costs to the public for 75-year open group obligations for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 4—Enter the amount of revenues from other Government accounts for 75-year open group obligations for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 5—Enter the amount of the trust fund for 75-year open group obligations for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

**Section R—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2006 Through the Infinite Horizon**

Line 1—*Enter the amount of the present value of future expenditures less future taxes, premiums, and State transfers for current participants for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 2—*Enter the amount of the current trust fund for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 3—*Enter the amount of net obligations for future participants for HI as of January 1, 2006, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

**Section S—Other Medicare**

Provide the following for the Medicare Trust Funds.

Line 1—*Enter the percentage of earnings employers and employees are required to pay to the HI trust fund in the first column.*

Line 2—*Enter the percentage of earnings self-employed are required to pay to the HI trust fund in the first column.*

Line 3—*Enter the percentage of SMI program costs (Medicare Part B and Part D) financed by transfers from the General Fund of the Treasury in the first column.*

Line 4—*Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries in the first column.*

**“Other Text Data” Tab**

**Section B—Number of HI Beneficiaries**

Line 1—*Indicate the year the Medicare (Part A) trust fund is projected to be exhausted.*

**Section D—HI Income (Excluding Interest) and Expenditures as Percent of Taxable Payroll**

Line 1—*Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay after the Medicare (Part A) trust fund exhaustion.*

Line 2—*Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay, for Medicare (Part A) in 2080.*

**Section S—Other Medicare**

Provide the following for Federal Hospital Insurance (Medicare Part A).

Line 1—*Describe the statutory or other material changes affecting the Federal Hospital Insurance (HI) program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency’s Trustees Report and through the date of the agency’s audited Performance Accountability Report).*

Provide the following for Federal Supplementary Medical Insurance (Medicare Part B and Part D).

Line 2—*Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance (Medicare Part B) program, after the current fiscal year, including those enacted between the fiscal yearend and the*

*date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited Performance Accountability Report).*

Line 3—Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance (Medicare Part D) program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. *(Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited Performance Accountability Report).*

Line 4—*Provide the year that the ultimate total fertility rate for the Medicare demographic assumptions will be reached (YYYY).*

**Note 7. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)**

**“Other Data Info” Tab**

**Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—*Enter the amount of employment rates for low cost in the first column, middle cost in the second column, and high cost in the third column for the years 2006-2080.*

Line 2—*Enter the amount of interest rates for low cost in the first column, middle cost in the second column, and high cost in the third column for the years 2006-2080.*

**Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—*Enter the present value of assumption used as low cost for employment rates in the first column, middle cost in the second column, and high cost in the third column for the years 2006-2080.*

Line 2—*Enter the present value of assumption used as low cost for interest rates in the first column, middle cost in the second column, and high cost in the third column for the years 2006-2080.*

**Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of actuarial estimates in nominal dollars of Railroad Retirement income (excluding interest and financial interchange income) for the years 2006-2080.*

Column 2—*Enter the amount of actuarial estimates in nominal dollars of Railroad Retirement expenditures for the years 2006-2080.*

**Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll**

Column 1—*Enter the estimated percentage of Railroad Retirement income (excluding interest and financial interchange income) as a percentage of Tier II taxable payroll for the years 2006-2080.*

Column 2—*Enter the estimated percentage of Railroad Retirement expenditures as a percentage of Tier II taxable payroll for the years 2006-2080.*

**Section E—Railroad Retirement Program Asset or Financial Interchange from the Social Security Trust as of January 1, 2006**

Line 1—Enter the amount of Railroad Retirement Program assets (mostly investments stated at market) as of January 1, 2006.

Line 2—Enter the amount of financial interchange from Social Security Trust as of January 1, 2006.

**Section F—Other Railroad Retirement Assumptions Information**

Line 1—Enter the estimated passenger service employment in 2006, based on the Railroad Retirement employment assumption, in the first column.

**Section G—Other Related Railroad Retirement Information**

Line 1—Enter the annual percentage rate of decline in the employment base, excluding passenger service employment, based on the Railroad Retirement employment assumption, in the first column.

**“Other Text Data” Tab**

**Section G—Other Related Railroad Retirement Information**

Line 1—Describe the statutory or other material changes affecting the Railroad Retirement benefits program after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof.

Line 2—Indicate if the annual percentage decline in the employment base information requested in Section G is constant, and, if so, for how many years before it remains level.

**Note 8. Black Lung (Part C) (SFFAS No. 17, par. 31, 32 (1) and (2), and 32 (4)) (to be completed only by the Department of Labor)**

**“Other Data Info” Tab**

**Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund**

Column 1—Enter the estimated amount of total income of the Black Lung Trust Fund for years 2007-2041.

Column 2—Enter the estimated amount of total expenditures (excluding interest) of the Black Lung Trust Fund for years 2007-2041.

**Section B—Collections and Payments in Excise Taxes on Coal for Black Lung Trust Fund**

Line 1—Enter the amount of collections in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 35 years.

Line 2—Enter the amount of payments for benefits and administrative expenditures in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 35 years.

**Section C—Estimated Black Lung Trust Fund Revenues and Expenditures**

Line 1—Enter the amount of the estimated present value of future tax income for 35-year projections of the Black Lung Program for the year ended September 30, 2006.

Line 2—Enter the amount of the estimated present value of future expenditures for 35-year projections of the Black Lung Program for the year ended September 30, 2006.

Line 3—Enter the amount of the accumulated balance due to the General Fund for 35-year projections of the Black Lung Program for the year ended September 30, 2006.

**Section D—Other Black Lung Information Related to Outstanding Repayable Advances**

Line 1—Provide the amount of total liabilities in excess of assets as of September 30, 2006, for the Black Lung Program in the first column.

Line 2—Provide an amount of the outstanding repayable advances as of September 30, 2006, for the Black Lung Program in the first column.

Line 3—Provide the amount of excise tax revenues that were recognized for the year ended September 30, 2006, for the Black Lung Program in the first column.

Line 4—Provide the amounts of benefit payments that were recognized for the year ended September 30, 2006, for the Black Lung Program in the first column.

Line 5—Provide the amounts for interest expense that was recognized for the year ended September 30, 2006, for the Black Lung Program in the first column.

**“Other Text Data” Tab**

**Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund**

Line 1—Describe the statutory or other material changes affecting the Black Lung benefits program, after the current fiscal year including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

**Section B—Collections and Payments in Excise Taxes on Coal for Black Lung Trust Fund**

Line 1—Report the increase (decrease) amount in percentage of excise taxes collected between the years 2013 to 2015, as a result of a scheduled reduction in the tax rate on the sale of coal.

**Note 9. Unemployment Insurance (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Labor)**

**“Other Data Info” Tab**

**Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios**

Line 1—Enter the total amount of future cash income in present values of 10-year projections of revenues (cash inflow) for the Unemployment Insurance Program from 2007-2016, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario in the third column.

Line 2—Enter the total amount of future expenditures in present values of 10-year projections of revenues (cash outflow) for the Unemployment Insurance Program from 2007-2016, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario in the third column.

Line 3—Enter the total amount of trust fund assets for the Unemployment Insurance Program from 2007-2016, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario in the third column.

**Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions**

Column 1—*Enter the amount of projected contributions (cash inflows) of the Unemployment Insurance Program for the years 2007-2016, under the expected economic conditions.*

Column 2—*Enter the amount of projected expenditures (outflows) of the Unemployment Insurance Program for the years 2007-2016, under the expected economic conditions.*

**Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—*Enter the amount of low cost total unemployment rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 2—*Enter the amount of low cost civilian labor force level in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 3—*Enter the amount of low cost percentage of unemployed receiving benefits in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 4—*Enter the amount of low cost total wages in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 5—*Enter the amount of low cost distribution of benefit payments by State in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 6—*Enter the amount of low cost taxable wage base in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 7—*Enter the amount of low cost interest rate on Unemployment Trust Fund investments in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

**Section D—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—*Enter the amount of the low cost total unemployment rate assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 2—*Enter the amount of the low cost civilian labor force level assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 3—*Enter the amount of the low cost percentage of unemployed receiving benefits assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 4—*Enter the amount of the low cost total wages assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 5—*Enter the amount of the low cost distribution of benefit payments by State assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 6—*Enter the amount of the low cost taxable wage base assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

Line 7—*Enter the amount of the low cost interest rate on Unemployment Trust Fund investments assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2007-2016.*

**Section E—Unemployment Trust Fund Solvency as of September 30, 2006 (SFFAS No. 17, par. 27 (5))**

Column 1—*Enter the ratio of the minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2006 for each State's projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years.*

Column 2—*Enter the ratio of the **not** minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2006 for each State based on the highest level of annual benefit payments experienced by that State over the last 20 years.*

**“Other Text Data” Tab****Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios**

Line 1—*Describe the effects of the following three economic conditions based on the unemployment rate: expected economic conditions, mild recessionary scenario, and deep recessionary scenario.*

Line 2—*Describe the statutory or other material changes affecting the Unemployment Insurance program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).*

**Note 10. Stewardship Investments****“Other Data Info” Tab****Section A—Investments in Non-Federal Physical Property**

Lines 1 through 5—*Enter the name of the major program or category of stewardship investments in non-Federal physical property.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2006.*

Column 2—*Enter the amount for fiscal 2005.*

Column 3—*Enter the amount for fiscal 2004.*

Column 4—*Enter the amount for fiscal 2003.*

Column 5—*Enter the amount for fiscal 2002.*

**Section B—Investments in Human Capital**

Lines 1 through 5—*Enter the name of the major program or category of investments in human capital.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2006.*

Column 2—*Enter the amount for fiscal 2005.*

Column 3—*Enter the amount for fiscal 2004.*

Column 4—*Enter the amount for fiscal 2003.*

Column 5—*Enter the amount for fiscal 2002.*

**Section C—Investment in Basic Research**

Lines 1 through 5—*Enter the name of the major program or category of investments in basic research.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2006.*

Column 2—*Enter the amount for fiscal 2005.*

Column 3—*Enter the amount for fiscal 2004.*

Column 4—*Enter the amount for fiscal 2003.*

Column 5—*Enter the amount for fiscal 2002.*

**Section D—Investments in Applied Research**

Lines 1 through 5—*Enter the name of the major program or category of investments in applied research.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2006.*

Column 2—*Enter the amount for fiscal 2005.*

Column 3—*Enter the amount for fiscal 2004.*

Column 4—*Enter the amount for fiscal 2003.*

Column 5—*Enter the amount for fiscal 2002.*

**Section E—Investments in Development**

Lines 1 through 5—*Enter the name of the major program or category of investments in development.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2006.*

Column 2—*Enter the amount for fiscal 2005.*

Column 3—*Enter the amount for fiscal 2004.*

Column 4—*Enter the amount for fiscal 2003.*

Column 5—*Enter the amount for fiscal 2002.*

**“Other Text Data” Tab****Section A—Investments in Non-Federal Physical Property (SFFAS No. 8, par. 87)**

Line 1—*Describe the federally owned physical property transferred to State and local governments.*

Line 2—Describe the major programs involving Federal investments in non-Federal physical property used in the “Other Data Info” tab.

**Section B—Investments in Human Capital (SFFAS No. 8, par. 94)**

Line 1—Describe the major education and training programs considered Federal investments in human capital used in the “Other Data Info” tab.

**Section C—Investments in Basic Research (SFFAS No. 8, par. 100)**

Line 1—Describe the major programs of Federal investments in basic research used in the “Other Data Info” tab.

Line 2—Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).

**Section D—Investments in Applied Research (SFFAS No. 8, par. 100)**

Line 1—Describe the major programs of Federal investments in applied research used in the “Other Data Info” tab.

Line 2—Provide a description of any major new applications developed during the year (SFFASA No. 8, par. 99).

**Section E—Investments in Development (SFFAS No. 8, par. 100)**

Line 1—Describe the major programs of Federal investments in development used in the “Other Data Info” tab.

Line 2—Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).

**Note 11. Deferred Maintenance**

**Note:** Use Section A to report deferred maintenance if the agency does not use the condition assessment survey method or the total life-cycle cost method for deferred maintenance. Agencies that disclose only one amount for each major class of assets must use Section A and must enter that number in both the low and high columns for the appropriate major class of assets. Be sure to complete line 1 in Section C of the “Other Text Data” tab.

**“Other Data Info” Tab**

**Section A—Condition Assessment Survey Method**

Use this section if the agency uses the condition assessment survey method of measuring deferred maintenance or a method other than the total life-cycle cost method. Report the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following categories (SFFAS No. 6, par. 83). If an agency has disclosed only one number for each major class of asset, enter that number in both the low and high estimate columns.

Line 1—Building, structures, and facilities

Column 1—Enter the low estimate cost for fiscal 2006.

Column 2—Enter the high estimate cost for fiscal 2006.

Column 3—Enter the critical maintenance cost for fiscal 2006.

Column 4—Enter the low estimate cost for fiscal 2005.

Column 5—*Enter the high estimate cost for fiscal 2005.*

Column 6—*Enter the critical maintenance cost for fiscal 2005.*

Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the low estimate cost for fiscal 2006.*

Column 2—*Enter the high estimate cost for fiscal 2006.*

Column 3—*Enter the critical maintenance cost for fiscal 2006.*

Column 4—*Enter the low estimate cost for fiscal 2005.*

Column 5—*Enter the high estimate cost for fiscal 2005.*

Column 6—*Enter the critical maintenance cost for fiscal 2005.*

Line 3—Other general property, plant, and equipment

Column 1—*Enter the low estimate cost for fiscal 2006.*

Column 2—*Enter the high estimate cost for fiscal 2006.*

Column 3—*Enter the critical maintenance cost for fiscal 2006.*

Column 4—*Enter the low estimate cost for fiscal 2005.*

Column 5—*Enter the high estimate cost for fiscal 2005.*

Column 6—*Enter the critical maintenance cost for fiscal 2005.*

Line 4—Heritage assets

Column 1—*Enter the low estimate cost for fiscal 2006.*

Column 2—*Enter the high estimate cost for fiscal 2006.*

Column 3—*Enter the critical maintenance cost for fiscal 2006.*

Column 4—*Enter the low estimate cost for fiscal 2005.*

Column 5—*Enter the high estimate cost for fiscal 2005.*

Column 6—*Enter the critical maintenance cost for fiscal 2005.*

Line 5—Stewardship land

Column 1—*Enter the low estimate cost for fiscal 2006.*

Column 2—*Enter the high estimate cost for fiscal 2006.*

Column 3—*Enter the critical maintenance cost for fiscal 2006.*

Column 4—*Enter the low estimate cost for fiscal 2005.*

Column 5—*Enter the high estimate cost for fiscal 2005.*

Column 6—*Enter the critical maintenance cost for fiscal 2005.*

### **Section B—Total Life-Cycle Cost Method**

Use this section if the agency uses the total life-cycle cost method for measuring deferred maintenance. Report the required information for the following categories (SFFAS No. 6, par. 83).

#### Line 1—Building, structures, and facilities

Column 1—*Enter the amount of prior-year balance of cumulative deficit maintenance amount.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

#### Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the amount of prior-year balance of cumulative deficit maintenance amount.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

#### Line 3—Other general property, plant, and equipment

Column 1—*Enter the amount of prior-year balance of cumulative deficit maintenance amount.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

## Line 4—Heritage assets

Column 1—*Enter the amount of prior-year balance of cumulative deficit maintenance amount.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

## Line 5—Stewardship land

Column 1—*Enter the amount of prior-year balance of cumulative deficit maintenance amount.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

**“Other Text Data” Tab****Section A—Condition Assessment Survey Method**

Line 1—*Describe the requirements or standards for acceptable operating condition, if the condition assessment survey method is used (SFFAS no.6, par. 83), listed on lines 1 through 8 in Section A of the “Other Data Info” tab.*

Line 2—*Describe the changes in the condition requirements or standards and asset condition, if the condition assessment survey method is used (SFFAS No. 6, par. 83), listed on lines 1 through 8 in Section A of the “Other Data Info” tab.*

Line 3—*Provide the definition of critical and noncritical deferred maintenance for each major class of assets listed on lines 1 through 8 in Section A of the “Other Data Info” tab.*

**Section B—Total Life-Cycle Cost Method**

Line 1—*Provide the original date of maintenance forecast and an explanation for any changes to the forecast (SFFAS No. 6, par. 83) listed on lines 1 through 6 in Section B of the “Other Data Info” tab.*

**Section C—Other Methods**

Complete this section if data was entered in Section A. Do not use the condition assessment survey method.

Line 1—*Describe the method used. Provide a crosswalk of the column headings for the data entered in Section A to what they would be if the agency designed the form.*

**Note 12. Unexpended Budget Authority (to be completed only by the Treasury)****“Other Data Info” Tab****Section A—Other Related Information**

Line 1—Enter the amount of the total unobligated budget authority balance at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of the total obligated budget authority balance at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**Note 13. Tax Burden (to be completed only by Treasury)****“Other Data Info” Tab****Section A—Individual Income Tax Returns for Tax Year 2003**

Line 1—Enter the amount in units for the number of taxable returns for individuals in the “Under \$15,000” adjusted gross income (AGI) level for tax year 2003.

Line 2—Enter the amount in units for the number of taxable returns for individuals in the “\$15,000 under \$30,000” AGI level for tax year 2003.

Line 3—Enter the amount in units for the number of taxable returns for individuals in the “\$30,000 under \$50,000” AGI level for tax year 2003.

Line 4—Enter the amount in units for the number of taxable returns for individuals in the “\$50,000 under \$100,000” AGI level for tax year 2003.

Line 5—Enter the amount in units for the number of taxable returns for individuals in the “\$100,000 under \$200,000” AGI level for tax year 2003.

Line 6—Enter the amount in units for the number of taxable returns for individuals in the “\$200,000 or more” AGI level for tax year 2003.

**Section B—Individual AGI and Income Tax Information for Tax Year 2003**

Provide the dollar value of AGI and the total income tax for individuals by the following AGI levels

Line 1—Enter the dollar value of AGI for individuals in the “Under 15,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “Under \$15,000” level for tax year 2003 in column 2.

Line 2—Enter the dollar value of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 2.

Line 3—Enter the dollar value of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 2.

Line 4—Enter the dollar value of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 2.

Line 5—Enter the dollar value of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 2.

Line 6—Enter the dollar value of AGI for individuals in the “\$200,000 or more” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$200,000 or more” level for tax year 2003 in column 2.

### **Section C—Individual AGI and Income Tax Information for Tax Year 2003**

Provide the dollar value of average AGI per return and the average income tax per return for individuals by the following AGI levels.

Line 1—Enter the dollar value of the average AGI per return for individuals in the “Under \$15,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “Under \$15,000” level for tax year 2003 in column 4.

Line 2—Enter the dollar value of the average AGI per return for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 4.

Line 3—Enter the dollar value of the average AGI per return for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 4.

Line 4—Enter the dollar value of the average AGI per return for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 4.

Line 5—Enter the dollar value of the average AGI per return for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 4.

Line 6—Enter the dollar value of the average AGI per return for individuals in the “\$200,000 or more” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$200,000 or more” level for tax year 2003 in column 4.

### **Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2003**

Line 1—Enter the income tax as a percentage of AGI for individuals in the “Under \$15,000” level for tax year 2003.

Line 2—Enter the income tax as a percentage of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2003.

Line 3—Enter the income tax as a percentage of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2003.

Line 4—Enter the income tax as a percentage of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2003.

Line 5—Enter the income tax as a percentage of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2003.

Line 6—Enter the income tax as a percentage of AGI for individuals in the “\$200,000 or more” level for tax year 2003.

**Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2002**

Line 1—Enter the amount of income subject to tax for corporations in the “Zero assets” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “Zero assets” category for tax year 2002 in column 2.

Line 2—Enter the amount of income subject to tax for corporations in the “\$1 under 500” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$1 under 500” category for tax year 2002 in column 2.

Line 3—Enter the amount of income subject to tax for corporations in the “\$500 under \$1,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$500 under \$1,000” category for tax year 2002 in column 2.

Line 4—Enter the amount of income subject to tax for corporations in the “\$1,000 under \$5,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$1,000 under \$5,000” category for tax year 2002 in column 2.

Line 5—Enter the amount of income subject to tax for corporations in the “\$5,000 under \$10,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$5,000 under \$10,000” category for tax year 2002 in column 2.

Line 6—Enter the amount of income subject to tax for corporations in the “\$10,000 under \$25,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$10,000 under \$25,000” category for tax year 2002 in column 2.

Line 7—Enter the amount of income subject to tax for corporations in the “\$25,000 under \$50,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$25,000 under 50,000” category for tax year 2002 in column 2.

Line 8—Enter the amount of income subject to tax for corporations in the “\$50,000 under \$100,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$50,000 under 100,000” category for tax year 2002 in column 2.

Line 9—Enter the amount of income subject to tax for corporations in the “\$100,000 under \$250,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$100,000 under 250,000” category for tax year 2002 in column 2.

Line 10—Enter the amount of income subject to tax for corporations in the “\$250,000 or more” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$250,000 or more” category for tax year 2002 in column 2.

**Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2002**

Line 1—Enter the percentage of income tax after credits to taxable income for corporations in the “Zero assets” category for tax year 2002.

Line 2—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1 under \$500” category for tax year 2002.

Line 3—Enter the percentage of income tax after credits to taxable income for corporations in the “\$500 under \$1,000” category for tax year 2002.

Line 4—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1,000 under \$5,000” category for tax year 2002.

Line 5—Enter the percentage of income tax after credits to taxable income for corporations in the “\$5,000 under \$10,000” category for tax year 2002.

Line 6—Enter the percentage of income tax after credits to taxable income for corporations in the “\$10,000 under \$25,000” category for tax year 2002.

Line 7—Enter the percentage of income tax after credits to taxable income for corporations in the “\$25,000 under \$50,000” category for tax year 2002.

Line 8—Enter the percentage of income tax after credits to taxable income for corporations in the “\$50,000 under \$100,000” category for tax year 2002.

Line 9—Enter the percentage of income tax after credits to taxable income for corporations in the “\$100,000 under \$250,000” category for tax year 2002.

Line 10—Enter the percentage of income tax after credits to taxable income for corporations in the “\$250,000 or more” category for tax year 2002.

#### **Note 14. Other Information**

##### **“Other Data Info” Tab**

###### **Section A**

Enter amounts on the lines indicated below for any estimated amounts that may be paid out as other claims for tax refunds.

Line 1—Enter the amount of the estimated payout, including principal and interest, for claims pending judicial review by the Federal courts at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of any claims under appeal at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

###### **Section B**

Enter amounts on the lines indicated below as they relate to taxes.

Line 1—Enter the amount of payroll taxes paid by employers (Federal agencies) included in individual and FICA taxes for fiscal 2006 in the first column and for fiscal 2005 in the second column.

Line 2—Enter the amount of the refundable portion of the child care tax credits issued for fiscal 2006 in the first column and for fiscal 2005 in the second column.

Line 3—Enter the amount of the earned income tax credit refunds for fiscal 2006 in the first column and for fiscal 2005 in the second column.

Line 4—Enter the amount of the earned income tax credit refunds that were applied to reduce taxpayer liability for fiscal 2006 in the first column and for fiscal 2005 in the second column.

**Note 15. Other Information (to be completed only by Treasury)****“Other Data Info” Tab****Section A—Other Information**

Line 1—Enter the amount of budget receipts-actual at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 2—Enter the amount of budget outlays-actual at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 3—Enter the amount of unified budget surplus (deficit) at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 4—Enter the amount of interest accrued by Treasury on debt held by the public at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 5—Enter the amount of repayment of debt held by the public at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 6—Enter the amount of borrowings from the public at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 7—Enter the amount of increase in special drawing rights at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 8—Enter the amount of increase/decrease in other monetary assets at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 9—Enter the amount of increase in loans to IMF at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 10—Enter the amount of net direct loan activity at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 11—Enter the amount of interest paid by Treasury on debt held by the public at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 12—Enter the amount of net guaranteed loan activity at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 13—Enter the amount of decrease in miscellaneous assets at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 14—Enter the amount of increase in allocations of special drawing rights at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 15—Enter the amount of increase in deposit fund balances at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 16—Enter the amount of decrease in miscellaneous liabilities at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 17—Enter the amount of seigniorage and other equity at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 18—Enter the amount of reclassification of aged unreconciled accounts at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 19—Enter the amount of NRRIT non-Federal securities at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 20—Enter the amount of operating cash – beginning of period at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 21—Enter the amount of operating cash – end of period at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

Line 22—Enter the amount of principal repayment of pre-credit reform loans at the end of fiscal 2006 in the first column and the fiscal 2005 amount in the second column.

**Note 16. Risk Assumed—Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105 and 114)**

**“Other Data Info” Tab**

**Section A—Risk Assumed**

Line 1—Enter the current amount (present value of unpaid expected losses net of associated premiums based on the risk assumed as a result of insurance or guarantee coverage) arising from Federal insurance and guarantee programs for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

Line 2—Enter the periodic changes of “risk assumed” for fiscal 2006 in the first column and the amount for fiscal 2005 in the second column.

**“Other Text Data” Tab**

**Section A—Risk Assumed**

Line 1—Provide the indicators of the range of uncertainty around Federal insurance and guarantee program related estimates and sensitivity of estimates to changes in major assumptions. See SFFAS No. 5, Par. 114.

Line 2—Provide the actuarial or financial methods used to measure the present value of unpaid expected losses. See SFFAS No. 5, Par. 114.

**Federal Trading Partner Department Codes for the Governmentwide Financial Report System (GFRS) and Federal Agencies Centralized Trial Balance System I (FACTS I)**

The following crosswalk provides Federal Trading Partner Codes required for GFRS and FACTS I. These codes are used to facilitate the preparation of the *Financial Report of the United States Government (FR)*. The identification number shown below under GFRS Codes is unique to GFRS. In most instances, the 2-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (that is, Department of Treasury, FACTS I Codes 20, GFRS Codes 2000). **The FACTS I Trading Partner Codes did not change. The Trading Partner Code 9500 will include independent and other agencies.**

| <b>GFRS Codes</b> | <b>FACTS I Codes</b> | <b>Department or Agency</b>                   |
|-------------------|----------------------|---|
| 1200              | 12                   | Department of Agriculture                     |
| 1300              | 13                   | Department of Commerce                        |
| 1400              | 14                   | Department of Interior                        |
| 1500              | 15                   | Department of Justice                         |
| 1601              | 16                   | Department of Labor                           |
| 1602              | 16                   | Pension Benefit Guaranty Corporation          |
| 1800              | 18                   | U.S. Postal Service                           |
| 1900              | 19                   | Department of State                           |
| 2000              | 20                   | Department of Treasury                        |
| 2400              | 24                   | Office of Personnel Management                |
| 2500              | 25                   | National Credit Union Administration          |
| 2700              | 27                   | Federal Communications Commission             |
| 2800              | 28                   | Social Security Administration                |
| 3100              | 31                   | U.S. Nuclear Regulatory Commission            |
| 3300              | 33                   | Smithsonian Institution                       |
| 3600              | 36                   | Department of Veterans Affairs                |
| 4700              | 47                   | General Services Administration               |
| 4900              | 49                   | National Science Foundation                   |
| 5000              | 50                   | Securities and Exchange Commission            |
| 5100              | 51                   | Federal Deposit Insurance Corporation         |
| 6000              | 60                   | Railroad Retirement Board                     |
| 6400              | 64                   | Tennessee Valley Authority                    |
| 6800              | 68                   | Environmental Protection Agency               |
| 6900              | 69                   | Department of Transportation                  |
| 7000              | 70                   | Department of Homeland Security               |
| 7200              | 72                   | Agency for International Development          |
| 7300              | 73                   | Small Business Administration                 |
| 7500              | 75                   | Department of Health and Human Service        |
| 7802              | 78                   | Farm Credit System Insurance Corporation      |
| 8000              | 80                   | National Aeronautics and Space Administration |
| 8300              | 83                   | Export-Import Bank of the United States       |
| 8600              | 86                   | Department of Housing and Urban Development   |
| 8900              | 89                   | Department of Energy                          |

|       |    |   |
|-------|----|---|
| 9100  | 91 | Department of Education                                   |
| DE00* |    | 17 Department of the Navy*                                |
|       |    | 21 Department of the Army*                                |
|       |    | 57 Department of the Air Force*                           |
|       |    | 96 U.S. Army Corps of Engineers*                          |
|       |    | 97 Office of the Secretary of Defense - Defense Agencies* |
| 9900  | 99 | Treasury General Fund                                     |
| 9999  | 00 | Unidentified  |

\* The Department of Defense (DOD) Trading Partner Code DE00 will include the Department of Air Force, the Department of the Army, the Department of the Navy, Defense agencies, and the U.S. Army Corps of Engineers.

Independent Agencies:

|      |  |   |
|------|--|---|
| 0100 |  | 01 Architect of the Capitol**                           |
| 0200 |  | 02 U.S. Capitol Police**                                |
| 0300 |  | 03 Library of Congress**                                |
| 0400 |  | 04 Government Printing Office**                         |
| 0500 |  | 05 Government Accountability Office**                   |
| 0800 |  | 08 Congressional Budget Office**                        |
| 0900 |  | 09 Other Legislative Branch Agencies **                 |
| 1000 |  | 10 The Judiciary**                                      |
| 1100 |  | 11 Executive Office of the President**                  |
| 2300 |  | 23 U.S. Tax Court**                                     |
| 2600 |  | 26 Federal Retirement Thrift Investment Board**         |
| 2900 |  | 29 Federal Trade Commission**                           |
| 3301 |  | 33 JFK Center for Performing Arts**                     |
| 3302 |  | 33 National Gallery of Art**                            |
| 3303 |  | 33 Woodrow Wilson International Center for Scholars**   |
| 3400 |  | 34 International Trade Commission**                     |
| 4100 |  | 41 Merit Systems Protection Board**                     |
| 4500 |  | 45 U.S. Equal Employment Opportunity Commission**       |
| 4600 |  | 46 Appalachian Regional Commission**                    |
| 4800 |  | 48 Temporary Commissions**                              |
| 5400 |  | 54 Federal Labor Relations Authority**                  |
| 5600 |  | 56 Central Intelligence Agency**                        |
| 5900 |  | 59 National Foundation on the Arts and the Humanities** |
| 6002 |  | 60 National Railroad Retirement Investment Trust**      |
| 6100 |  | 61 Consumer Product Safety Commission**                 |
| 6200 |  | 62 Office of Special Counsel**                          |
| 6300 | 63 National Labor Relations Board**              |   |
| 6500 | 65 Federal Maritime Commission**                 |   |
| 6903 | 69 St. Lawrence Seaway Development Corporation** |   |
| 7100 | 71 Overseas Private Investment Corporation**     |   |
| 7400 | 74 American Battle Monuments Commission**        |   |
| 7601 | 76 Historical and Memorial Commissions**         |   |

9500\*\*

\*\*\*"9500" is the consolidated code for all independent agencies in GFRS; therefore, all agencies must use "9500" as Trading Partner Code, if it applies.

|      |        |    |  |
|------|--------|----|--|
| 7801 |        | 78 | Farm Credit Administration**                   |
| 8400 | 9500** | 84 | Armed Forces Retirement Home**                 |
| 8800 |        | 88 | National Archives and Records Administration** |
| 9000 |        | 90 | Selective Service System**                     |
| 9108 |        | 91 | Appalachian Regional Development Test**        |
| 9300 |        | 93 | Federal Mediation and Conciliation Service**   |
| 9500 |        | 95 | Independent Agencies**                         |

\*\*\*"9500" is the consolidated code for all independent agencies in GFRS; therefore, all agencies must use "9500" as Trading Partner Code, if it applies.

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### Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the reciprocal categories agencies use to prepare the Closing Package financial statements in the Governmentwide Financial Report System (GFRS). The financial statement line items contained in the Closing Package financial statements are shown by reciprocal category number. The first column, titled "Financial Statement," refers to the Closing Package financial statement to which the category relates. These categories assist agencies in reclassifying the Federal line items to the proper Closing Package line items. Additionally, these categories facilitate eliminations and analysis of all reciprocal category data in GFRS at the Governmentwide level. Category 29 contains all line items for which reciprocal line items do not exist. These line items are eliminated against "Unreconciled transactions affecting the change in Net Position" at the Governmentwide level.

BS = Balance Sheet; SONC = Statement of Net Cost; SOCNP = Statement of Changes in Net Position

| Financial Statement | Category | Reciprocal Line Item A                    | Reciprocal Line Item B  |
|---------------------|----------|---|---|
| BS                  | 01       | Federal investments                       | Federal debt  |
| BS                  | 02       | Interest receivable                       | Interest payable  |
| SONC/SOCNP          | 03       | Federal securities interest expense       | Federal securities interest revenue (exchange)<br>Federal securities interest revenue (nonexchange)   |
| SONC/SOCNP          | 05       | Borrowing and other interest expense      | Borrowing and other interest revenue (exchange)<br>Borrowing and other interest revenue (nonexchange) |
| SONC                | 06       | Borrowing losses                          | Borrowing gains   |
| BS                  | 17       | Loans receivable                          | Loans payable   |
| SOCNP               | 18       | Transfers-in without reimbursement        | Transfers-out without reimbursement   |
| SOCNP               | 19       | Appropriations transfers-in               | Appropriations transfers-out  |
| BS                  | 21       | Benefit program contributions receivable  | Benefit program contributions payable   |
| BS                  | 22       | Accounts receivable                       | Accounts payable  |
| BS                  | 23       | Advances to others and prepayments        | Advances from others and deferred credits   |
| SONC                | 24       | Buy/sell costs                            | Buy/sell revenues   |
| SONC/SOCNP          | 25       | Imputed cost                              | Imputed financing source  |
| SONC/SOCNP          | 26       | Benefit program costs                     | Benefit program revenue (exchange)<br>Benefit program revenue (nonexchange)                           |
| BS                  | 27       | Transfers receivable                      | Transfers payable   |
| SOCNP               | 28       | Unexpended appropriations – transfers-out | Unexpended appropriations – transfers-in  |

#### RC29 - No reciprocal line items

- BS – Fund balance with Treasury
- BS – Other assets (without reciprocals)
- BS – Other liabilities (without reciprocals)
- SONC – Other revenues (without reciprocals)
- SOCNP – Other taxes and receipts (without reciprocals)
- SOCNP – Appropriations received
- SOCNP – Other financing sources
- SOCNP – Other adjustments (rescissions, etc.)
- SOCNP – Federal prior-period adjustments

The following pages depict a sample of the reclassified Balance Sheet, for "Agency A," as well as the related Trading Partner Identification Summary Report for the "Accounts Receivable" line item to identify trading partners on the Balance Sheet.

**Agency A**  
**Reclassified Balance Sheet as of September 30, 2006, and 2005**

|   | Fiscal 2006   | Fiscal 2005 |
|---|---------------|-------------|
| 1. Assets:  |               |             |
| 2. Non-Federal  |               |             |
| 2.1. Cash and other monetary assets                     |               | X           |
| 2.2. Accounts receivable and taxes receivable           | 8,972         | X           |
| 2.3. Loans receivable                                   |               | X           |
| 2.4. Inventory and related property                     | 2,208,064     | X           |
| 2.5. Property, plant, and equipment                     | 34,973,293    | X           |
| 2.6. Securities and investments                         |               | X           |
| 2.7. Other assets                                       | 44,907        | X           |
| 2.8. Total non-Federal assets                           | 37,235,236    | X           |
| 3. Federal  |               |             |
| 3.1. Fund balance with Treasury                         | 6,766,494     | X           |
| 3.2. Federal investments                                | 17,083        | X           |
| <b>3.3. Accounts receivable*</b>                        | <b>53,544</b> | <b>X</b>    |
| 3.4. Interest receivable                                |               | X           |
| 3.5. Loans receivable                                   |               | X           |
| 3.6. Transfers receivable                               |               | X           |
| 3.7. Benefit program contribution receivable            |               | X           |
| 3.8. Advances to others and prepayments                 | 21,274        | X           |
| 3.9. Other assets (without reciprocals)                 |               | X           |
| 3.10. Total Federal assets                              | 6,858,395     | X           |
| 4. Total Assets   | 44,093,631    | X           |
| 5. Liabilities:   |               |             |
| 6. Non-Federal  |               |             |
| 6.1. Accounts payable                                   | 2,372,704     | X           |
| 6.2. Federal debt securities held by the public         |               | X           |
| 6.3. Federal employee and veterans benefits payable     | 67,280        | X           |
| 6.4. Environmental and disposal liabilities             | 1,271,937     | X           |
| 6.5. Benefits due and payable                           |               | X           |
| 6.6. Loan guarantee liabilities                         |               | X           |
| 6.7. Insurance programs                                 |               | X           |
| 6.8. Other liabilities                                  | 305,270       | X           |
| 6.9. Total non-Federal liabilities                      | 4,017,191     | X           |
| 7. Federal  |               |             |
| 7.1. Accounts payable                                   | 181,244       | X           |
| 7.2. Federal debt                                       |               | X           |
| 7.3. Interest payable                                   |               | X           |
| 7.4. Loans payable                                      |               | X           |
| 7.5. Transfers payable                                  |               | X           |
| 7.6. Benefit program contributions payable              |               | X           |
| 7.7. Advances from others and deferred credits          |               | X           |
| 7.8. Other liabilities (without reciprocals)            | 232,713       | X           |
| 7.9. Total Federal liabilities                          | 413,957       | X           |
| 8. Total Liabilities                                    | 4,431,148     | X           |
| 9. Net Position   |               |             |
| 9.1 Net Position-Earmarked Funds and General Government |               | X           |
| 9.2 Net Position-General Government                     | 11,898,746    |             |
| 9.3 Net Position-Earmarked Funds                        | 27,763,737    |             |
| 10. Total Liabilities and Net Position                  | 44,093,631    | X           |

**Agency A**  
**Trading Partner Summary Report for Line 3.3 Accounts Receivable –**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

Statement: Balance Sheet

| <u>CP Line Description</u> | <u>Fiscal 2006</u> | <u>Fiscal 2005</u> |
|----------------------------|--------------------|--------------------|
| Account Receivable         | <b>53,544</b>      | XXX                |

| <u>TP</u> | <u>Trading Partner Name</u>          | <u>Fiscal 2006</u>   | <u>Fiscal 2005</u> |
|-----------|--------------------------------------|----------------------|--------------------|
| 1500      | Department of Justice                | 10,216               | XXX                |
| 1602      | Pension Benefit Guaranty Corporation | 8,537                | XXX                |
| 1900      | Department of State                  | 11,698               |                    |
| 3100      | U.S. Nuclear Regulatory Commission   |                      | XX                 |
| 4700      | General Services Administration      | 22,265               |                    |
| 6000      | Railroad Retirement Board            | 5,547                | XX                 |
|           | Total Federal Accounts Receivable    | 58,263               | XXX                |
|           | <i>Amount from Balance Sheet</i>     | <b><u>53,544</u></b> | <b><u>XXX</u></b>  |
| 9999      | Unidentified                         | 4,719                | XX                 |

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**Federal Intragovernmental Transactions Categories  
of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts**

| Category | Category Name            | Pairing of Accounts |  |                  |   |
|----------|--------------------------|---------------------|--|------------------|---|
|          |                          | Receiving Agency    |  | Providing Agency |   |
|          |                          | USSGL Account       | USSGL Account Title  | USSGL Account    | USSGL Account Title   |
| 01       | Federal Investments/Debt | 1610F(20)           | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | 2530F(XX)        | Securities Issued by Federal Agencies Under General and Special Financing Authority   |
|          |                          | 1611F(20)           | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | 2531F(XX)        | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                             |
|          |                          | 1612F(20)           | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | 2532F(XX)        | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                              |
|          |                          | 1613F(20)           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | 2533F(XX)        | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority |
|          |                          | 1618F(20)           | Market Adjustment – Investments  |                  |   |
|          |                          | 1620F(XX)           | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | 2540F(XX)        | Participation Certificates  |

| Category       | Category Name            | Pairing of Accounts |  |                  |                     |
|----------------|--------------------------|---------------------|--|------------------|---------------------|
|                |                          | Receiving Agency    |  | Providing Agency |                     |
|                |                          | USSGL Account       | USSGL Account Title  | USSGL Account    | USSGL Account Title |
| 01<br>(Cont'd) | Federal Investments/Debt | 1621F(XX)           | Discount on Securities Other Than the Bureau of the Public Debt Securities                             |                  |                     |
|                |                          | 1622F(XX)           | Premium on Securities Other Than the Bureau of the Public Debt Securities                              |                  |                     |
|                |                          | 1623F(XX)           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities |                  |                     |
|                |                          | 1630F(20)           | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                 |                  |                     |
|                |                          | 1631F(20)           | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                    |                  |                     |
|                |                          | 1633F(20)           | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt    |                  |                     |

| Category       | Category Name   | Pairing of Accounts |   |                  |   |
|----------------|---|---------------------|---|------------------|---|
|                |   | Receiving Agency    |   | Providing Agency |   |
|                |   | USSGL Account       | USSGL Account Title   | USSGL Account    | USSGL Account Title                       |
| 01<br>(Cont'd) | Federal Investments/Debt  | 1638F(20)           | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds        |                  |   |
|                |   | 1639F(20)           | Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds |                  |   |
|                |   | 1690F(XX)           | Other Investments   |                  |   |
| 02             | Interest Receivable/<br>Interest Payable                                    | 2140F(XX)           | Accrued Interest Payable  | 1340F(XX)        | Interest Receivable                       |
|                |   |                     |   | 1349F(XX)        | Allowance for Loss on Interest Receivable |
| 03             | Federal Securities Interest Expense/<br>Federal Securities Interest Revenue | 5311FX(XX)          | Interest Revenue – Investments (Exchange)                                 | 6320F(XX)        | Interest Expense on Securities            |
|                |   | 5311FT(XX)          | Interest Revenue – Investments (Nonexchange)                              |                  |   |
|                |   | 5318FX(XX)          | Contra Revenue for Interest Revenue – Investments (Exchange)              |                  |   |
|                |   | 5318FT(XX)          | Contra Revenue for Interest Revenue – Investments (Nonexchange)           |                  |   |

| Category       | Category Name  | Pairing of Accounts |   |                  |   |
|----------------|--|---------------------|---|------------------|---|
|                |  | Receiving Agency    |   | Providing Agency |   |
|                |  | USSGL Account       | USSGL Account Title   | USSGL Account    | USSGL Account Title   |
| 03<br>(Cont'd) | Federal Securities Interest Expense/<br>Interest Revenue | 7111FX(XX)          | Gains on Disposition of Investments (Exchange)  | 7211FX(XX)       | Losses on Disposition of Investments (Exchange)                   |
|                |  | 7111FT(XX)          | Gains on Disposition of Investments (Nonexchange)   | 7211FT(XX)       | Losses on Disposition of Investments (Nonexchange)                |
|                |  | 7180FX(XX)          | Unrealized Gains (Exchange)   | 7280FX(XX)       | Unrealized Losses (Exchange)                                      |
|                |  | 7180FT(XX)          | Unrealized Gains (Nonexchange)  | 7280FT(XX)       | Unrealized Losses (Nonexchange)                                   |
| 05             | Borrowings and Other Interest Expense/Interest Revenue   | 6310F(20)           | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | 5310FX(XX)       | Interest Revenue – Other (Exchange)                               |
|                |  |                     |   | 5310FT(XX)       | Interest Revenue – Other (Nonexchange)                            |
|                |  |                     |   | 5312FX(20)       | Interest Revenue – Loans Receivable/ Uninvested Funds (Exchange)  |
|                |  |                     |   | 5312FT(20)       | Interest Revenue-Loans Receivable/ Uninvested Funds (Nonexchange) |

| Category       | Category Name  | Pairing of Accounts |   |                  |  |
|----------------|--|---------------------|---|------------------|--|
|                |  | Receiving Agency    |   | Providing Agency |  |
|                |  | USSGL Account       | USSGL Account Title                               | USSGL Account    | USSGL Account Title  |
| 05<br>(Cont'd) | Borrowings and Other Interest Expense/Interest Revenue | 6330F(XX)           | Other Interest Expenses                           | 5317FX(XX)       | Contra Revenue for Interest Revenue – Loans Receivable (Exchange)    |
|                |  |                     |   | 5317FT(XX)       | Contra Revenue for Interest Revenue – Loans Receivable (Nonexchange) |
|                |  |                     |   | 5319FX(XX)       | Contra Revenue for Interest Revenue – Other (Exchange)               |
|                |  |                     |   | 5319FT(XX)       | Contra Revenue for Interest Revenue – Other (Nonexchange)            |
| 06             | Borrowings-Losses/Gains                                | 7212FX(XX)          | Losses on Disposition of Borrowings (Exchange)    | 7112FX(XX)       | Gains on Disposition of Borrowings (Exchange)                        |
|                |  | 7212FT(XX)          | Losses on Disposition of Borrowings (Nonexchange) | 7112FT(XX)       | Gains on Disposition of Borrowings (Nonexchange)                     |
|                |  | 7290FX(XX)          | Other Losses (Exchange)                           | 7190FX(XX)       | Other Gains (Exchange)   |
|                |  | 7290FT(XX)          | Other Losses (Nonexchange)                        | 7190FT(XX)       | Other Gains (Nonexchange)  |

| Category | Category Name  | Pairing of Accounts |  |                  |   |
|----------|--|---------------------|--|------------------|---|
|          |  | Receiving Agency    |  | Providing Agency |   |
|          |  | USSGL Account       | USSGL Account Title                                    | USSGL Account    | USSGL Account Title                                     |
| 17       | Loans Receivable/Payable                               | 2510F(XX)           | Principal Payable to the Bureau of the Public Debt     | 1350F(XX)        | Loans Receivable  |
|          | Loans Receivable/Payable                               | 2520F(XX)           | Principal Payable to the Federal Financing Bank        | 1359F(XX)        | Allowance for Loss on Loans Receivable                  |
|          | Loans Receivable/Payable                               | 2590F(XX)           | Other Debt   |                  |   |
| 18       | Transferred In/Out Without Reimbursement               | 5720F(XX)           | Financing Sources Transferred In Without Reimbursement | 5730F(XX)        | Financing Sources Transferred Out Without Reimbursement |
| 19       | Appropriation Transfers-In/Out                         | 5740F(XX)           | Appropriated Earmarked Receipts Transferred In         | 5745F(XX)        | Appropriated Earmarked Receipts Transferred Out         |
|          |  | 5750F(XX)           | Expenditure Financing Sources – Transfers-In           | 5760F(XX)        | Expenditure Financing Sources – Transfers-Out           |
|          |  | 5755F(XX)           | Nonexpenditure Financing Sources – Transfers-In        | 5765F(XX)        | Nonexpenditure Financing Sources – Transfers-Out        |
| 21       | Benefit Program Contributions Receivables and Payables | 2213F(XX)           | Employer Contributions and Payroll Taxes Payable       | 1320F(XX)        | Employment Benefit Contributions Receivable             |
|          |  | 2215F(XX)           | Other Post-Employment Benefits Due and Payable         |                  |   |

| Category       | Category Name  | Pairing of Accounts |   |                  |   |
|----------------|--|---------------------|---|------------------|---|
|                |  | Receiving Agency    |   | Providing Agency |   |
|                |  | USSGL Account       | USSGL Account Title   | USSGL Account    | USSGL Account Title                       |
| 21<br>(Cont'd) |  | 2225F(XX)           | Unfunded FECA Liability                                       |                  |   |
|                |  | 2290F(XX)           | Other Unfunded Employment Related Liability                   |                  |   |
| 22             | Accounts Receivable/<br>Accounts Payable   | 2110F(XX)           | Accounts Payable  | 1310F(XX)        | Accounts Receivable                       |
|                |  | 2120F(XX)           | Disbursements in Transit                                      | 1319F(XX)        | Allowance for Loss on Accounts Receivable |
|                |  | 2130F(XX)           | Contract Holdbacks  |                  |   |
|                |  | 2170F(XX)           | Subsidy Payable to the Financing Account                      |                  |   |
|                |  | 2179F(XX)           | Contra Liability for Subsidy Payable to the Financing Account |                  |   |
|                |  | 2190F(XX)           | Other Accrued Liabilities                                     |                  |   |
|                |  | 2950F(XX)           | Liability for Subsidy Related to Undisbursed Loans            |                  |   |
| 23             | Advances to Others and Prepayments/<br>Advances From Others and Deferred Credits | 1410F(XX)           | Advances to Others  | 2310F(XX)        | Advances From Others                      |
|                |  | 1450F(XX)           | Prepayments   | 2320F(XX)        | Deferred Credits                          |

| Category   | Category Name                                  | Pairing of Accounts |  |                  |   |
|------------|--|---------------------|--|------------------|---|
|            |  | Receiving Agency    |  | Providing Agency |   |
|            |  | USSGL Account       | USSGL Account Title                              | USSGL Account    | USSGL Account Title                         |
| 24         | Buy/Sell<br>Costs/Revenues                     | 6100F(XX)           | Operating Expenses/Program Costs                 | 5100FX(XX)       | Revenue From Goods Sold                     |
|            |  | 6190F(XX)           | Contra Bad Debt Expense – Incurred for Others    | 5109FX(XX)       | Contra Revenue for Goods Sold               |
|            |  | 6720F(XX)           | Bad Debt Expense                                 |                  |   |
|            |  | 6790F(XX)           | Other Expenses Not Requiring Budgetary Resources | 5200FX(XX)       | Revenue From Services Provided              |
|            |  |                     |  | 5209FX(XX)       | Contra Revenue for Services Provided        |
|            |  | 6800F(XX)           | Future Funded Expenses                           | 5900FX(XX)       | Other Revenue (Exchange)                    |
|            |  |                     |  | 5900FT(XX)       | Other Revenue (Nonexchange)                 |
|            |  | 6900F(XX)           | Nonproduction Costs                              | 5909FX(XX)       | Contra Revenue for Other Revenue (Exchange) |
| 5909FT(XX) | Contra Revenue for Other Revenue (Nonexchange) |                     |  |                  |   |
| 25         | Imputed Costs/<br>Imputed Financing Sources    | 5780F(XX)           | Imputed Financing Sources                        | 6730F(XX)        | Imputed Costs                               |
| 26         | Benefit Program<br>Costs/Revenues              | 6400F(XX)           | Benefit Expense                                  | 5400FX(XX)       | Benefit Program Revenue (Exchange)          |

| Category       | Category Name                                  | Pairing of Accounts |   |                  |  |
|----------------|--|---------------------|---|------------------|--|
|                |  | Receiving Agency    |   | Providing Agency |  |
|                |  | USSGL Account       | USSGL Account Title   | USSGL Account    | USSGL Account Title                                      |
| 26<br>(Cont'd) | Benefit Program Costs/Revenues                 | 6850F(XX)           | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | 5400FT(XX)       | Benefit Program Revenue (Nonexchange)                    |
|                |  |                     |   | 5409FX(XX)       | Contra Revenue for Benefit Program Revenue (Exchange)    |
|                |  |                     |   | 5409FT(XX)       | Contra Revenue for Benefit Program Revenue (Nonexchange) |
| 27             | Transfers Receivable/Payable                   | 1330F(XX)           | Receivable for Transfers of Currently Invested Balances   | 2150F(XX)        | Payable for Transfers of Currently Invested Balances     |
|                |  | 1335F(XX)           | Expenditure Transfers Receivable  | 2155F(XX)        | Expenditure Transfers Payable                            |
| 28             | Unexpended Appropriations – Transferred-In/Out | 3102F(XX)           | Unexpended Appropriations – Transfers-In  | 3103F(XX)        | Unexpended Appropriations – Transfers-Out                |

### Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

|      |  |
|------|--|
| 1360 | Penalties, Fines, and Administrative Fees Receivable                       |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable |
| 1921 | Receivable From Appropriations   |
| 1990 | Other Assets   |

**Category 29 – Non-Reciprocating USSGL Accounts (cont'd)**

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

|          |   |
|----------|---|
| 2400     | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections |
| 2920     | Contingent Liabilities  |
| 2940     | Capital Lease Liability   |
| 2960     | Accounts Payable From Canceled Appropriations                               |
| 2970     | Resources Payable to Treasury   |
| 2980     | Custodial Liability   |
| 5320 X/T | Penalties, Fines, and Administrative Fees Revenue                           |
| 5329 X/T | Contra Revenue for Penalties, Fines, and Administrative Fees                |
| 5790 X/T | Other Financing Sources   |
| 5800 T   | Tax Revenue Collected   |
| 5801 T   | Tax Revenue Accrual Adjustment  |
| 5809 T   | Contra Revenue for Taxes  |
| 5890 T   | Tax Revenue Refunds   |
| 5990 X/T | Collections for Others  |
| 5991 X/T | Accrued Collections for Others  |
| 7300     | Extraordinary Items   |
| 7400     | Prior-Period Adjustments Due to Corrections of Errors                       |
| 7401     | Prior-Period Adjustments Due to Changes in Accounting Principles            |
| 7500 X/T | Distribution of Income – Dividend   |

|  |
|--|
| <p><b>Fiscal 2006 CFO Representations for<br/>Federal Intragovernmental Activity and Balances</b></p>              |
| <div style="border: 1px solid black; display: inline-block; padding: 2px;"> <b>Mark in Green Areas Only</b> </div> |

|   |  |  |                              |
|---|--|--|------------------------------|
| <b>Agency Name</b>  |  |  |                              |
| <b>2-Digit Agency Code</b>  |  |  |                              |
| <p><b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe reasons for exceptions. Provide an electronic file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> to the agency's IG, FMS, and GAO by November 22, 2006.</p> <p><b>Note:</b> For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.</p> <p>(Refer to the requirements stated in subsection 4705.75, <i>CFO Procedures for Intragovernmental Activity/Balances.</i>)</p> |  | <b>"Yes"<br/>or<br/>No"<br/>or<br/>"N/A"</b> | <b>Reason for Exceptions</b> |
| <b>Section I. General Intragovernmental Reporting Results</b>   |  |  |                              |
| A. Is consistency maintained between the agency intragovernmental reporting entered in the Governmentwide Financial Report System (GFRS) Module GF004 (by line item and trading partner) and the agency source documents? If "no," provide an explanation. (Refer to the <i>Intragovernmental Closing Package Line Item Reports</i> and the <i>Trading Partner Identification Reports</i> from GFRS Module GF004.)  |  |  |                              |
| B. Identify policies/procedures that pertain to the agency's ability to record, process, summarize, and report intragovernmental activity/balances by trading partner. Describe the basis of accounting used/policy followed for buy/sell related (for example, accrual), fiduciary (for example, straight-line, TFM), and transfer (for example, OMB Circular No. A-136) intragovernmental transactions.   |  |  |                              |
| C. Review the agency's activity reported under trading partner "00". Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or the Congress.  |  |  |                              |
| D. Did all trading partners report Closing Package intragovernmental activity/balances? If "no," list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the IRAS-generated <i>Intragovernmental Closing Package Activity Summary Report.</i> )  |  |  |                              |
| E. Review the IRAS-generated <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.  |  |  |                              |
| F. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.   |  |  |                              |
| <b>Section II. Explanation of Closing Package Differences</b>   |  |  |                              |
| Attach the completed and signed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> .  |  |  |                              |

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**Budget Subfunction (BSF) Codes**

| <b>Code</b> | <b>Name</b>   |
|-------------|---|
| 051         | Department of Defense–Military                        |
| 053         | Atomic Energy Defense Activities                      |
| 054         | Defense-Related Activities                            |
| 151         | International Development and Humanitarian Assistance |
| 152         | International Security Assistance                     |
| 153         | Conduct of Foreign Affairs                            |
| 154         | Foreign Information and Exchange Activities           |
| 155         | International Financial Programs                      |
| 251         | General Science and Basic Research                    |
| 252         | Space Flight, Research, and Supporting Activities     |
| 271         | Energy Supply   |
| 272         | Energy Conservation                                   |
| 274         | Emergency Energy Preparedness                         |
| 276         | Energy Information, Policy, and Regulation            |
| 301         | Water Resources                                       |
| 302         | Conservation and Land Management                      |
| 303         | Recreational Resources                                |
| 304         | Pollution Control and Abatement                       |
| 306         | Other Natural Resources                               |
| 351         | Farm Income Stabilization                             |
| 352         | Agricultural Research and Services                    |
| 371         | Mortgage Credit                                       |
| 372         | Postal Service  |
| 373         | Deposit Insurance                                     |
| 376         | Other Advancement of Commerce                         |
| 401         | Ground Transportation                                 |
| 402         | Air Transportation                                    |
| 403         | Water Transportation                                  |
| 407         | Other Transportation                                  |
| 451         | Community Development                                 |
| 452         | Area and Regional Development                         |
| 453         | Disaster Relief and Insurance                         |
| 501         | Elementary, Secondary, and Vocational Education       |
| 502         | Higher Education                                      |
| 503         | Research and General Education Aids                   |
| 504         | Training and Employment                               |
| 505         | Other Labor Services                                  |
| 506         | Social Services                                       |
| 551         | Health Care Services                                  |
| 552         | Health Research and Training                          |
| 554         | Consumer and Occupational Health and Safety           |
| 571         | Medicare  |

**Budget Subfunction (BSF) Codes (cont'd)**

| <b>Code</b> | <b>Name</b>   |
|-------------|---|
| 601         | General Retirement and Disability Insurance (Excluding Social Security) |
| 602         | Federal Employee Retirement and Disability                              |
| 603         | Unemployment Compensation   |
| 604         | Housing Assistance  |
| 605         | Food and Nutrition Assistance   |
| 609         | Other Income Security   |
| 651         | Social Security   |
| 701         | Income Security for Veterans  |
| 702         | Veterans' Education, Training, and Rehabilitation                       |
| 703         | Hospital and Medical Care for Veterans                                  |
| 704         | Veterans' Housing   |
| 705         | Other Veterans Benefits and Services                                    |
| 751         | Federal Law Enforcement Activities                                      |
| 752         | Federal Litigative and Judicial Activities                              |
| 753         | Federal Correctional Activities   |
| 754         | Criminal Justice Assistance   |
| 801         | Legislative Functions   |
| 802         | Executive Direction and Management                                      |
| 803         | Central Fiscal Operations   |
| 804         | General Property and Records Management                                 |
| 805         | Central Personnel Management  |
| 806         | General Purpose Fiscal Assistance                                       |
| 808         | Other General Government  |
| 809         | Deductions for Offsetting Receipts                                      |
| 901         | Interest on the Treasury Debt Securities (Gross)                        |
| 902         | Interest Received by On-Budget Trust Funds                              |
| 903         | Interest Received by Off-Budget Trust Funds                             |
| 908         | Other Interest  |
| 909         | Other Investment Income   |
| 920         | Allowances  |
| 951         | Employer Share, Employee Retirement (On-Budget)                         |
| 952         | Employer Share, Employee Retirement (Off-Budget)                        |
| 953         | Rents and Royalties on the Outer Continental Shelf                      |
| 954         | Sale of Major Assets  |
| 959         | Other Undistributed Offsetting Receipts                                 |

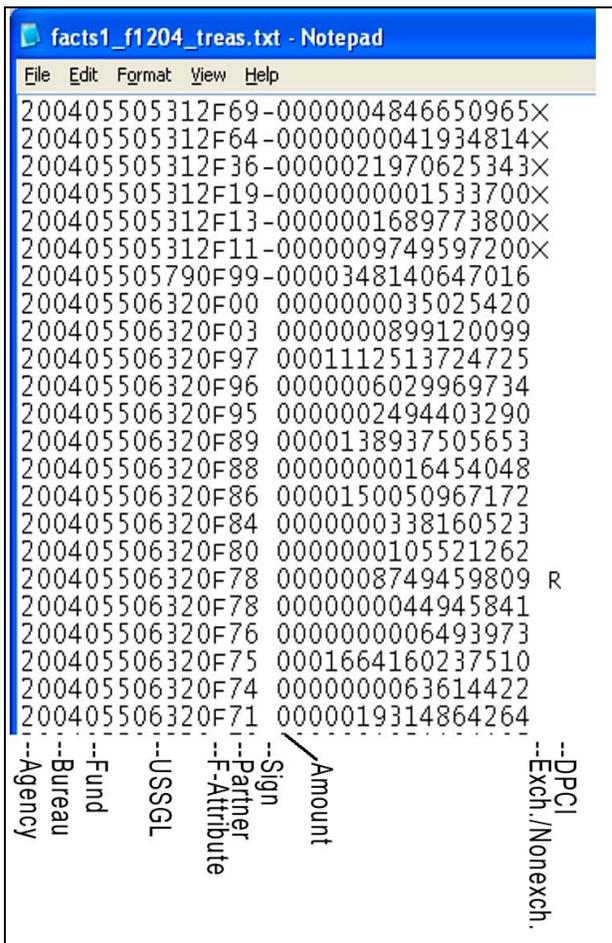
Quarterly “F” Data File Submission - Description and Formats

In an effort to streamline FMS quarterly intragovernmental reporting while granting agencies flexibility, FMS will accept either of two formats for submission of quarterly intragovernmental data beginning first quarter fiscal 2006.

The two formats are:

- Text file format: Submissions in this format are usually downloads from the agency’s automated accounting systems. All text files should be sent using the Windows Notepad application, with a “.txt” filename extension (see Illustration 1).
- Excel file format: Excel submissions are more convenient for some agencies that need to modify particular records.

Illustration 1: Example of a Text File Submission (Headings would appear in a separate attachment.)



Regardless of which format is used, all of the elements in the table below entitled, “Quarterly ‘F’ Data File Submission – File Format (Input)” must be included except where indicated. In addition, all columns (that is, fields) should be labeled either in the heading or in a separate accompanying file with the column position numbers.

The following table is an example of an agency’s data file layout. The table outlines nine required columns for text files and eight required columns for Excel files.

### Quarterly “F” Data File Submission – File Format (Input)

| Field Name  | Length  | Type    | Choices                      | Description  |
|---|---|---------|------------------------------|--|
| <u>Department Code</u>  | 2   | Text    |                              | Treasury Department Code associated with the adjusted trial balance fund group and consistent with the ATB Code  |
| <u>Bureau Code</u>  | 2   | Text    |                              | Bureau Code associated with the adjusted trial balance fund group and consistent with the ATB Code (required). Use “00” if the agency does not have any subdivisions.  |
| <u>Fund Group</u>   | 4   | Text    |                              | MAF Fund Group   |
| <u>USSGL Account</u>  | 4   | Text    |                              | USSGL Account Number   |
| <u>Federal/Non-Federal Attribute</u>  | 1   | Text    | F                            | Federal/Non-Federal Indicator (use only “F”)   |
| <u>Federal Trading Partner</u>  | 2   | Text    |                              | 2-digit Federal Trading Partner Codes  |
| <u>Sign Indicator</u><br><b>(Required Only for Text Files)</b>  | 1   | Text    | “-“ or<br>“D” & “C”          | Standard letter/symbol to indicate debit or credit. Note: for Excel files, a negative sign is considered part of the Amount field.   |
| <u>Dollar Amount</u><br>Agencies must indicate in the e-mail whether amounts are presented as Normal or Standard balances (see Notes on Dollar Amounts, below). | 17  | Numeric | Numeric                      | <b>Text files:</b> Leading zeroes required. Last two positions assumed decimal.<br><b>Excel Files:</b> Amounts must be presented in a numeric or currency format without leading zeroes and with the negative sign as applicable. If no decimal point is displayed the amount is considered to be rounded to the nearest dollar. |
|   | <b>(Length requirement for Text files only)</b> |         |                              |  |
| <u>Exchange/Nonexchange Attribute</u>   | 1   | Text    | X or T<br>(where applicable) | Exchange/Nonexchange Attribute   |
| <u>Duplicate Partner Code Identifier (DPCI)</u>   | 1   | Text    | “R” (where applicable)       | Attribute for certain reporting entities that use duplicate 2-digit Department Codes.  |

### Other Required Information to Accompany Agency Submission

The following information, discussed elsewhere in this document, must accompany the quarterly data file submission. This information is to be provided in a standard checklist that FMS will send to the agencies before the due date for file submission:

- Include column/field heading titles, if not provided in the file itself (for text files it may not be practical to place them within the file).
- State whether the amounts are provided as Normal or Standard (debits as positive, credits as negative) balances.
- State the total number of data records contained in the file.
- Provide a point of contact for any technical problems with the data file.

### Processing Notes

**Note:** Federal agencies use a variety of accounting systems and database applications. The following guidelines will assist agencies in developing the database structure. Unlike the previous FACTS I process, agencies will not upload bulk files via GOALS II or any other FMS on-line systems. Rather, the verifying agencies must use standard e-mail for sending the quarterly data files. The Intragovernmental Reporting and Analysis System (IRAS) will then upload each agency’s individual data file.

- The data file can contain multiple departments, bureaus, and fund groups.

- The record file format is defined based upon currently designated attributes. Additional attributes may be added at a future date. For agencies that submit text files, they may wish to add filler at the end of the record and increase the record length to provide for future attributes. FMS can accept files with longer records if the defined fields conform exactly to the specified format.
- Decentralized agencies should consolidate all submissions from subagencies, departments, or bureaus. Also, the resulting consolidated file format and data layout must be consistent.
- Descriptions and definitions of USSGL account attributes and the domain values of the attributes are published in the USSGL TFM release (available to readers on the Internet Web site at <http://www.fms.treas.gov/ussgl>).
- Edits for duplicate records are conducted based on a key consisting of department code, bureau code, fund group, USSGL account, Federal/Non-Federal attribute, Federal trading partner, and exchange/nonexchange attribute. Additional validations also are conducted. FMS will return any exceptions via e-mail to the agency for correction. **The agency must return corrected entries within 1 business day.**
- Indicate in the transmission e-mail the total number of records in the agency's data file, whether the dollar amounts are presented as Normal or Standard balances, and whether the last two positions are cents (see Notes on Dollar Amounts, below).

### Notes on Dollar Amounts

As noted above, verifying agencies must indicate whether the dollar amounts are presented as Normal or Standard balances. Also, as noted, leading zeroes are required for text files but are not to be used for Excel files. For text files, both the Sign field and the Amount field are combined when considering Normal and Standard balances. These terms are defined as follows:

- Normal balance: All amounts that are reported as their normal balance are to be shown with a **positive** sign. All abnormal balances are to be shown with a **negative** sign. The only exceptions are for accounts that do not have a normal balance, such as amortization of discount and premium.
- Standard balance (previously referred to as "trial-balance"): All balances, whether normal or abnormal, are shown with their respective sign, similar to how they would appear in a standard trial-balance report.

The following table demonstrates several examples between the two methods.

**Note:** In the examples, the Sign field and the Amount field are combined.

| USSGL Account                            | Normal or Abnormal | Amount | IRAS Presentation |                 |
|--|--------------------|--------|-------------------|-----------------|
|  |                    |        | Normal Method     | Standard Method |
| 2110 (Accounts Payable)                  | Normal             | \$100  | \$100             | -\$100          |
| 2110 (Accounts Payable)                  | Abnormal           | \$100  | -\$100            | \$100           |
| 1310 (Accounts Receivable)               | Normal             | \$100  | \$100             | \$100           |
| 1310 (Accounts Receivable)               | Abnormal           | \$100  | -\$100            | -\$100          |
| 5310 (Interest Revenue)                  | Normal             | \$100  | \$100             | -\$100          |
| 5310 (Interest Revenue)                  | Abnormal           | \$100  | -\$100            | \$100           |
| 6100 (Expense)                           | Normal             | \$100  | \$100             | -\$100          |
| 1613 (Amortization)                      | N/A                | -\$100 | -\$100            | -\$100          |
| 1319 (Allowance for Loss on Receivables) | Normal             | \$100  | \$100             | -\$100          |

### Notes for Excel File Submissions

Data formatting: All data, with the exception of the Amount column, must be in text format. For example, without text formatting, fund code "0990" will appear as "990." To achieve text formatting, perform the following procedure **before** entering data in the Excel worksheet:

1. Select the entire column(s) with the mouse (for example, column "F" or columns "A-G")
2. Click "Format" from the menu bar.
3. Select "Cells" from the "Format" submenu.
4. Under "Category" select "Text."
5. Click "OK."

Homogeneous rows: An Excel file submission must be in the form of a data table. Therefore, all rows, after the header row, must contain the same type of information with no breaks (that is, no empty rows). For example, there should be no totals, subtotals, or subheadings in the data file. Additionally, after the last row of data and after the last column of data in each record, there should not be any entries in the Excel worksheet. See Illustration 2, below for an example of a properly prepared Excel file submission.

**Illustration 2: Example of an Excel File Submission**

| 4  | Agency Code | Bureau Code | Fund Group | SGL Account | "F"Attribute | Partner Code | SGL Amount | Exch or Nonexch | DPCI |
|----|-------------|-------------|------------|-------------|--------------|--------------|------------|-----------------|------|
| 5  | 27          | 00          | 0100       | 1310        | F            | 13           | 339932     |                 |      |
| 6  | 27          | 00          | 0100       | 1310        | F            | 24           | 3814       |                 |      |
| 7  | 27          | 00          | 0100       | 2213        | F            | 24           | 894711     |                 |      |
| 8  | 27          | 00          | 0100       | 2213        | F            | 99           | 269300     |                 |      |
| 9  | 27          | 00          | 0100       | 2225        | F            | 16           | 447844     |                 |      |
| 10 | 27          | 00          | 0100       | 5200        | F            | 11           | 1000       | X               |      |
| 11 | 27          | 00          | 0100       | 5200        | F            | 13           | 358465     | X               |      |
| 12 | 27          | 00          | 0100       | 5200        | F            | 15           | 150000     | X               |      |
| 13 | 27          | 00          | 0100       | 5200        | F            | 20           | 14119      | X               |      |
| 14 | 27          | 00          | 0100       | 5200        | F            | 24           | 3814       | X               |      |
| 15 | 27          | 00          | 0100       | 5200        | F            | 70           | 352428     | X               |      |
| 16 | 27          | 00          | 0100       | 5200        | F            | 95           | 221000     | X               |      |
| 17 | 27          | 00          | 0100       | 5200        | F            | 97           | 550000     | X               |      |
| 18 | 27          | 00          | 0100       | 5780        | F            | 24           | 14547364   |                 |      |
| 19 | 27          | 00          | 0100       | 6100        | F            | 03           | -8715      |                 |      |
| 20 | 27          | 00          | 0100       | 6100        | F            | 04           | 1529387    |                 |      |
| 21 | 27          | 00          | 0100       | 6100        | F            | 10           | 1999       |                 |      |
| 22 | 27          | 00          | 0100       | 6100        | F            | 12           | 232245     |                 |      |
| 23 | 27          | 00          | 0100       | 6100        | F            | 13           | 102693     |                 |      |
| 24 | 27          | 00          | 0100       | 6100        | F            | 14           | 4131386    |                 |      |
| 25 | 27          | 00          | 0100       | 6100        | F            | 15           | 42488      |                 |      |
| 26 | 27          | 00          | 0100       | 6100        | F            | 16           | 11031      |                 |      |
| 27 | 27          | 00          | 0100       | 6100        | F            | 18           | 257596     |                 |      |
| 28 | 27          | 00          | 0100       | 6100        | F            | 19           | 5774       |                 |      |
| 29 | 27          | 00          | 0100       | 6100        | F            | 20           | 146374     |                 |      |
| 30 | 27          | 00          | 0100       | 6100        | F            | 24           | 1305077    |                 |      |
| 31 | 27          | 00          | 0100       | 6100        | F            | 45           | 3165       |                 |      |
| 32 | 27          | 00          | 0100       | 6100        | F            | 47           | 41253487   |                 |      |
| 33 | 27          | 00          | 0100       | 6100        | F            | 69           | 164552     |                 |      |
| 34 | 27          | 00          | 0100       | 6100        | F            | 70           | 46913      |                 |      |
| 35 | 27          | 00          | 0100       | 6100        | F            | 75           | 51306      |                 |      |
| 36 | 27          | 00          | 0100       | 6100        | F            | 78           | 138        |                 |      |
| 37 | 27          | 00          | 0100       | 6100        | F            | 95           | 1000       |                 |      |
| 38 | 27          | 00          | 0100       | 6100        | F            | 97           | 103310     |                 |      |
| 39 | 27          | 00          | 0100       | 6400        | F            | 16           | 226976     |                 |      |

**Duplicate Partner Code Identifier (DPCI)**

The DPCI is a single-digit code to be applied only to a reporting trading partner agency sharing a 2-digit agency code with another agency. The DPCI field is blank for all other trading partner agencies. The rules for using the DPCI identifier are contained in the following table:

| If the Trading Partner Agency is...  | Then Apply Partner Code... | DPCI Code is | Notes  |
|--|----------------------------|--------------|--|
| Pension Benefit Guaranty Corporation (PBGC – Agency Code 1602)   | 16                         | <b>R</b>     | Leave DPCI field blank for Department of Labor (16).   |
| Smithsonian Institution (Agency Code 33 )  | 33                         | <b>R</b>     | Leave DPCI field blank for all other agency “33” entities, such as the JFK Performing Arts Center. |
| Farm Credit System Insurance Corporation (FCSIC) (Agency Code 7802)  | 78                         | <b>R</b>     | Leave DPCI field blank for Farm Credit Administration (78).  |
| Any other future reporting agency sharing a 2-digit agency code with a nonreporting agency   | [2-digit partner code]     | <b>R</b>     | Leave DPCI field blank for the nonreporting agency.  |
| <b>Note:</b> “R” indicates that partner codes 16, 33, and 78 refer to the Pension Benefit Guaranty Corporation, the Smithsonian Institution, and the Farm Credit System Insurance Corporation, respectively (as opposed to other Federal entities that share the same 2-digit agency codes). |                            |              |  |

## 2006 U.S. Government Standard General Ledger Chart of Accounts

| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 1010          | Fund Balance With Treasury   | D                                     |                                       |                          |                                     |                             |                                      |
| 1110          | Undeposited Collections  | D                                     | N                                     |                          |                                     |                             | Y                                    |
| 1120          | Imprest Funds  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1130          | Funds Held by the Public   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1190          | Other Cash   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1195          | Other Monetary Assets  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1200          | Foreign Currency   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1310          | Accounts Receivable  | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1319          | Allowance for Loss on Accounts Receivable                                  | C                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1320          | Employment Benefit Contributions Receivable                                | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1325          | Taxes Receivable   | D                                     | N                                     |                          |                                     |                             | Y                                    |
| 1329          | Allowance for Loss on Taxes Receivable                                     | C                                     | N                                     |                          |                                     |                             | Y                                    |
| 1330          | Receivable for Transfers of Currently Invested Balances                    | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1335          | Expenditure Transfers Receivable   | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1340          | Interest Receivable  | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1349          | Allowance for Loss on Interest Receivable                                  | C                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1350          | Loans Receivable   | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1359          | Allowance for Loss on Loans Receivable                                     | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1360          | Penalties, Fines, and Administrative Fees Receivable                       | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1369          | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 1399          | Allowance for Subsidy  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1410          | Advances to Others   | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1450          | Prepayments  | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1511          | Operating Materials and Supplies Held for Use                              | D                                     | N                                     |                          |                                     |                             |                                      |
| 1512          | Operating Materials and Supplies Held in Reserve for Future Use            | D                                     | N                                     |                          |                                     |                             |                                      |
| 1513          | Operating Materials and Supplies – Excess, Obsolete, and Unserviceable     | D                                     | N                                     |                          |                                     |                             |                                      |
| 1514          | Operating Materials and Supplies Held for Repair                           | D                                     | N                                     |                          |                                     |                             |                                      |
| 1519          | Operating Materials and Supplies – Allowance                               | C                                     | N                                     |                          |                                     |                             |                                      |

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 1521          | Inventory Purchased for Resale   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1522          | Inventory Held in Reserve for Future Sale  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1523          | Inventory Held for Repair  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1524          | Inventory – Excess, Obsolete, and Unserviceable  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1525          | Inventory – Raw Materials  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1526          | Inventory – Work-in-Process  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1527          | Inventory – Finished Goods   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1529          | Inventory – Allowance  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1531          | Seized Monetary Instruments  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1532          | Seized Cash Deposited  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1541          | Forfeited Property Held for Sale   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1542          | Forfeited Property Held for Donation or Use  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1549          | Forfeited Property – Allowance   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1551          | Foreclosed Property  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1559          | Foreclosed Property – Allowance  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1561          | Commodities Held Under Price Support and Stabilization Support Programs                                  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1569          | Commodities – Allowance  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1571          | Stockpile Materials Held in Reserve  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1572          | Stockpile Materials Held for Sale  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1591          | Other Related Property   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1599          | Other Related Property – Allowance   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 1612          | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1613          | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1618          | Market Adjustment – Investments  | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1621          | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | C                                     | Y                                     | Y                        |                                     |                             |                                      |

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 1622          | Premium on Securities Other Than the Bureau of the Public Debt Securities                              | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1623          | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                 | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                    | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt    | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1638          | Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds                                     | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 1639          | Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds                              | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 1690          | Other Investments  | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 1711          | Land and Land Rights   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1712          | Improvements to Land   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1719          | Accumulated Depreciation on Improvements to Land   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1720          | Construction-in-Progress   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1730          | Buildings, Improvements, and Renovations   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1739          | Accumulated Depreciation on Buildings, Improvements, and Renovations                                   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1740          | Other Structures and Facilities  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1749          | Accumulated Depreciation on Other Structures and Facilities  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1750          | Equipment  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1759          | Accumulated Depreciation on Equipment  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1810          | Assets Under Capital Lease   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1819          | Accumulated Depreciation on Assets Under Capital Lease   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1820          | Leasehold Improvements   | D                                     | N                                     |                          |                                     |                             |                                      |
| 1829          | Accumulated Amortization on Leasehold Improvements   | C                                     | N                                     |                          |                                     |                             |                                      |
| 1830          | Internal-Use Software  | D                                     | N                                     |                          |                                     |                             |                                      |

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 1832          | Internal-Use Software in Development                                     | D                                     | N                                     |                          |                                     |                             |                                      |
| 1839          | Accumulated Amortization on Internal-Use Software                        | C                                     | N                                     |                          |                                     |                             |                                      |
| 1840          | Other Natural Resources  | D                                     | N                                     |                          |                                     |                             |                                      |
| 1849          | Allowance for Depletion  | C                                     | N                                     |                          |                                     |                             |                                      |
| 1890          | Other General Property, Plant, and Equipment                             | D                                     | N                                     |                          |                                     |                             |                                      |
| 1899          | Accumulated Depreciation on Other General Property, Plant, and Equipment | C                                     | N                                     |                          |                                     |                             |                                      |
| 1921          | Receivable From Appropriations   | D                                     | F                                     | Y                        |                                     |                             | Y                                    |
| 1990          | Other Assets   | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2110          | Accounts Payable   | C                                     | Y                                     | Y                        |                                     |                             | Y                                    |
| 2120          | Disbursements in Transit   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2130          | Contract Holdbacks   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2140          | Accrued Interest Payable   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2150          | Payable for Transfers of Currently Invested Balances                     | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2155          | Expenditure Transfers Payable  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2160          | Entitlement Benefits Due and Payable                                     | C                                     | N                                     |                          |                                     |                             |                                      |
| 2170          | Subsidy Payable to the Financing Account                                 | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2179          | Contra Liability for Subsidy Payable to the Financing Account            | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 2180          | Loan Guarantee Liability   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2190          | Other Accrued Liabilities  | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2210          | Accrued Funded Payroll and Leave   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2211          | Withholdings Payable   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2213          | Employer Contributions and Payroll Taxes Payable                         | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2215          | Other Post-Employment Benefits Due and Payable                           | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2216          | Pension Benefits Due and Payable to Beneficiaries                        | C                                     | N                                     |                          |                                     |                             |                                      |
| 2217          | Benefit Premiums Payable to Carriers                                     | C                                     | N                                     |                          |                                     |                             |                                      |
| 2218          | Life Insurance Benefits Due and Payable to Beneficiaries                 | C                                     | N                                     |                          |                                     |                             |                                      |
| 2220          | Unfunded Leave   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2225          | Unfunded FECA Liability  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2290          | Other Unfunded Employment Related Liability                              | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2310          | Advances From Others   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2320          | Deferred Credits   | C                                     | Y                                     | Y                        |                                     |                             |                                      |

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| USSGL Account |   |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|---|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title   | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |   |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 2400          | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2510          | Principal Payable to the Bureau of the Public Debt  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2520          | Principal Payable to the Federal Financing Bank   | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2530          | Securities Issued by Federal Agencies Under General and Special Financing Authority   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2531          | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                             | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2532          | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                              | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2533          | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2540          | Participation Certificates  | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2590          | Other Debt  | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2610          | Actuarial Pension Liability   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2620          | Actuarial Health Insurance Liability  | C                                     | N                                     |                          |                                     |                             |                                      |
| 2630          | Actuarial Life Insurance Liability  | C                                     | N                                     |                          |                                     |                             |                                      |
| 2650          | Actuarial FECA Liability  | C                                     | N                                     |                          |                                     |                             |                                      |
| 2690          | Other Actuarial Liabilities   | C                                     | N                                     |                          |                                     |                             |                                      |
| 2910          | Prior Liens Outstanding on Acquired Collateral  | C                                     | N                                     |                          |                                     |                             |                                      |
| 2920          | Contingent Liabilities  | C                                     | N                                     |                          |                                     |                             |                                      |
| 2940          | Capital Lease Liability   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2950          | Liability for Subsidy Related to Undisbursed Loans  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 2960          | Accounts Payable From Canceled Appropriations   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2970          | Resources Payable to Treasury   | C                                     | F                                     | Y                        |                                     |                             | Y                                    |
| 2980          | Custodial Liability   | C                                     | Y                                     | Y                        |                                     |                             | S                                    |
| 2990          | Other Liabilities   | C                                     | Y                                     | Y                        |                                     |                             |                                      |
| 2995          | Estimated Cleanup Cost Liability  | C                                     | N                                     |                          |                                     |                             |                                      |
| 3100          | Unexpended Appropriations – Cumulative  | C                                     |                                       |                          |                                     |                             |                                      |
| 3101          | Unexpended Appropriations – Appropriations Received   | C                                     |                                       |                          |                                     |                             |                                      |
| 3102          | Unexpended Appropriations – Transfers-In  | C                                     | F                                     | Y                        |                                     |                             |                                      |

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 3103          | Unexpended Appropriations – Transfers-Out  | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 3106          | Unexpended Appropriations – Adjustments  | C                                     |                                       |                          |                                     |                             |                                      |
| 3107          | Unexpended Appropriations – Used   | D                                     |                                       |                          |                                     |                             |                                      |
| 3108          | Unexpended Appropriations – Prior-Period Adjustments Due to Corrections of Errors            | D                                     |                                       |                          |                                     |                             |                                      |
| 3109          | Unexpended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles | D                                     |                                       |                          |                                     |                             |                                      |
| 3310          | Cumulative Results of Operations   | C                                     |                                       |                          |                                     |                             |                                      |
| 5100          | Revenue From Goods Sold  | C                                     | Y                                     | Y                        | X                                   | Y                           |                                      |
| 5109          | Contra Revenue for Goods Sold  | D                                     | Y                                     | Y                        | X                                   | Y                           |                                      |
| 5200          | Revenue From Services Provided   | C                                     | Y                                     | Y                        | X                                   | Y                           |                                      |
| 5209          | Contra Revenue for Services Provided   | D                                     | Y                                     | Y                        | X                                   | Y                           |                                      |
| 5310          | Interest Revenue - Other   | C                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5311          | Interest Revenue -Investments  | C                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5312          | Interest Revenue – Loans Receivable/Uninvested Funds   | C                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                       | D                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5318          | Contra Revenue for Interest Revenue - Investments  | D                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5319          | Contra Revenue for Interest Revenue – Other  | D                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5320          | Penalties, Fines, and Administrative Fees Revenue  | C                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                                 | D                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5400          | Benefit Program Revenue  | C                                     | Y                                     | Y                        | Y                                   | Y                           |                                      |
| 5409          | Contra Revenue for Benefit Program Revenue   | D                                     | Y                                     | Y                        | Y                                   | Y                           |                                      |
| 5500          | Insurance and Guarantee Premium Revenue  | C                                     | N                                     |                          | X                                   | Y                           |                                      |
| 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                   | D                                     | N                                     |                          | X                                   | Y                           |                                      |
| 5600          | Donated Revenue – Financial Resources  | C                                     | N                                     |                          | T                                   |                             |                                      |
| 5609          | Contra Revenue for Donations – Financial Resources   | D                                     | N                                     |                          | T                                   |                             |                                      |

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| USSGL Account |  |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |
|---------------|--|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|
| No.           | USSGL Account Title  | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |
|               |  |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |
| 5610          | Donated Revenue – Nonfinancial Resources   | C                                     | N                                     |                          | T                                   |                             |                                      |
| 5619          | Contra Donated Revenue – Nonfinancial Resources  | D                                     | N                                     |                          | T                                   |                             |                                      |
| 5700          | Expended Appropriations  | C                                     |                                       |                          |                                     |                             |                                      |
| 5708          | Expended Appropriations – Prior-Period Adjustments Due to Corrections of Errors            | C                                     |                                       |                          |                                     |                             |                                      |
| 5709          | Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles | C                                     |                                       |                          |                                     |                             |                                      |
| 5720          | Financing Sources Transferred In Without Reimbursement                                     | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5730          | Financing Sources Transferred Out Without Reimbursement                                    | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 5740          | Appropriated Earmarked Receipts Transferred In   | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5745          | Appropriated Earmarked Receipts Transferred Out  | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 5750          | Expenditure Financing Sources – Transfers-In   | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5755          | Nonexpenditure Financing Sources – Transfers-In  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5760          | Expenditure Financing Sources – Transfers-Out  | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 5765          | Nonexpenditure Financing Sources – Transfers-Out   | D                                     | F                                     | Y                        |                                     |                             |                                      |
| 5780          | Imputed Financing Sources  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5790          | Other Financing Sources  | C                                     | F                                     | Y                        |                                     |                             |                                      |
| 5799          | Adjustment of Appropriations Used  | D                                     |                                       |                          |                                     |                             |                                      |
| 5800          | Tax Revenue Collected  | C                                     | Y                                     | Y                        | T                                   |                             | Y                                    |
| 5801          | Tax Revenue Accrual Adjustment   | C                                     | Y                                     | Y                        | T                                   |                             | Y                                    |
| 5809          | Contra Revenue for Taxes   | D                                     | Y                                     | Y                        | T                                   |                             | Y                                    |
| 5890          | Tax Revenue Refunds  | D                                     | Y                                     | Y                        | T                                   |                             | Y                                    |
| 5900          | Other Revenue  | C                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5909          | Contra Revenue for Other Revenue   | D                                     | Y                                     | Y                        | Y                                   | Y                           | Y                                    |
| 5990          | Collections for Others   | D                                     | Y                                     | Y                        | Y                                   | Y                           | S                                    |
| 5991          | Accrued Collections for Others   | D                                     | Y                                     | Y                        | Y                                   | Y                           | S                                    |
| 6100          | Operating Expenses/Program Costs   | D                                     | Y                                     | Y                        |                                     | Y                           |                                      |
| 6190          | Contra Bad Debt Expense – Incurred for Others  | C                                     | Y                                     | Y                        |                                     | Y                           |                                      |

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| USSGL Account |   |                                       | USSGL Attributes                      |                          |                                     |                             |                                      |   |
|---------------|---|---------------------------------------|---------------------------------------|--------------------------|-------------------------------------|-----------------------------|--------------------------------------|---|
| No.           | USSGL Account Title   | Normal Bal. Ind. Debit (D) Credit (C) | Adjusted Trial-Balances               |                          |                                     |                             |                                      |   |
|               |   |                                       | Federal (F) Non-Federal (N) Both (Y)* | Trading Partner Yes (Y)* | Exchange (X) Nonexch. (T) Both (Y)* | Budget Subfunction Yes (Y)* | Custodial (S) Noncust. (A) Both (Y)* |   |
| 6199          | Adjustment to Subsidy Expense   | C                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 6310          | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank           | D                                     | F                                     | Y                        |                                     |                             | Y                                    |   |
| 6320          | Interest Expenses on Securities   | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 6330          | Other Interest Expenses   | D                                     | Y                                     | Y                        |                                     |                             | Y                                    | Y |
| 6400          | Benefit Expense   | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 6500          | Cost of Goods Sold  | D                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 6600          | Applied Overhead  | C                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 6610          | Cost Capitalization Offset  | C                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 6710          | Depreciation, Amortization, and Depletion   | D                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 6720          | Bad Debt Expense  | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 6730          | Imputed Costs   | D                                     | F                                     | Y                        |                                     |                             | Y                                    |   |
| 6790          | Other Expenses Not Requiring Budgetary Resources  | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 6800          | Future Funded Expenses  | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D                                     | F                                     | Y                        |                                     |                             | Y                                    |   |
| 6900          | Nonproduction Costs   | D                                     | Y                                     | Y                        |                                     |                             | Y                                    |   |
| 7110          | Gains on Disposition of Assets - Other  | C                                     | N                                     |                          |                                     | Y                           | Y                                    |   |
| 7111          | Gains on Disposition of Investments   | C                                     | Y                                     | Y                        |                                     | Y                           |                                      |   |
| 7112          | Gains on Disposition of Borrowings  | C                                     | F                                     | Y                        |                                     | Y                           |                                      |   |
| 7180          | Unrealized Gains  | C                                     | Y                                     | Y                        |                                     | Y                           |                                      |   |
| 7190          | Other Gains   | C                                     | Y                                     | Y                        |                                     | Y                           | Y                                    |   |
| 7210          | Losses on Disposition of Assets - Other   | D                                     | N                                     |                          |                                     | Y                           | Y                                    |   |
| 7211          | Losses on Disposition of Investments  | D                                     | Y                                     | Y                        |                                     | Y                           |                                      |   |
| 7212          | Losses on Disposition of Borrowings   | D                                     | F                                     | Y                        |                                     | Y                           |                                      |   |
| 7280          | Unrealized Losses   | D                                     | Y                                     | Y                        |                                     | Y                           |                                      |   |
| 7290          | Other Losses  | D                                     | Y                                     | Y                        |                                     | Y                           | Y                                    |   |
| 7300          | Extraordinary Items   | C                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 7400          | Prior-Period Adjustments Due to Corrections of Errors   | C                                     | Y                                     | Y                        |                                     |                             |                                      |   |
| 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles  | C                                     | Y                                     | Y                        |                                     |                             |                                      |   |
| 7500          | Distribution of Income – Dividend   | D                                     | Y                                     | Y                        |                                     | Y                           | Y                                    |   |
| 7600          | Changes in Actuarial Liability  | D                                     | N                                     |                          |                                     |                             | Y                                    |   |
| 8801          | Offset for Purchases of Assets  | C                                     | Y                                     | Y                        |                                     |                             |                                      |   |

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

| USSGL Account |  |  | USSGL Attributes                            |                                |   |                                   |  |
|---------------|--|--|---|--------------------------------|---|-----------------------------------|--|
| No.           | USSGL Account Title                            | Normal<br>Bal. Ind.<br>Debit (D)<br>Credit (C) | Adjusted Trial-Balances                     |                                |   |                                   |  |
|               |  |  | Federal (F)<br>Non-Federal (N)<br>Both (Y)* | Trading<br>Partner<br>Yes (Y)* | Exchange (X)<br>Nonexch. (T)<br>Both (Y)* | Budget<br>Subfunction<br>Yes (Y)* | Custodial (S)<br>Noncust. (A)<br>Both (Y)* |
| 8802          | Purchases of Property, Plant,<br>and Equipment | D  | Y   | Y                              |   |                                   |  |
| 8803          | Purchases of Inventory and<br>Related Property | D  | Y   | Y                              |   |                                   |  |
| 8804          | Purchases of Assets – Other                    | D  | Y   | Y                              |   |                                   |  |

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## Independent Accountant's Report on the Application of Agreed-Upon Procedures

To: Chief Financial Officer, FMS, GAO and OMB

We have performed the procedures described in the Attachment I, which were based on the procedures stated in the U.S. Department of the Treasury's (Treasury) *Treasury Financial Manual*, Transmittal Letter No. \_\_\_\_\_, dated \_\_\_\_\_, 2006, solely to assist the [Name of Agency]'s Office of Inspector General and the Government Accountability Office in evaluating the [Name of Agency]'s assertion that it properly reported intragovernmental activity and balances in the [Name of Agency]'s consolidated financial statements as of and for the year ended September 30, 2006, and in its *2006 Financial Report of the United States Government Closing Package (Closing Package)* submission to Treasury. The [Name of Agency] management is responsible for the proper accounting, presentation and reporting of its intragovernmental activity and balances, consolidated financial statements, and *Closing Package*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of FMS, GAO and OMB. Consequently, we make no representations regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our associated findings are presented below in Attachment I.

We were not engaged to, and did not perform an audit of the matters addressed herein, the objective of which would be the expression of an opinion on such information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the [Name of Agency], OMB, FMS and GAO and is not intended to be, and should not be, used by anyone other than these specified parties.

Signed

[Name of agency] Inspector General

Date

**Attachment I: Fiscal 2006 IG Agreed-Upon Procedures (AUPs) Report for Federal Intragovernmental Activity and Balances**

**Note: Agencies are encouraged to complete the following IG Agreed-Upon Procedures for Fiscal Year 2006 reporting. The IG Agreed-Upon Procedures are optional for Fiscal Year 2006 but will be required for Fiscal Year 2007 and thereafter.**

|                            |  |
|----------------------------|--|
| <b>Agency Name</b>         |  |
| <b>2-Digit Agency Code</b> |  |

| <p><b>INSTRUCTIONS: Indicate the findings upon completion of each procedure. Deliver this IG AUPs Report on the Closing Package Intragovernmental Activity and Balances, as well as copies of any internal control findings, to the agency’s CFO, FMS, and GAO no later than January 16, 2007. (Refer to the requirements stated in subsection 4705.80, IG AUPs for Federal Intragovernmental Activity and Balances.)</b></p> | <p><b>Findings</b></p> |
|---|------------------------|
| <p><b><u>Procedure 1</u></b></p> <p>Obtain the agency’s policies and procedures that describe the agency’s activities to record, process, summarize, reconcile, and report intragovernmental activity/balances by trading partner. Determine if the items identified in the CFO-provided reconciliation schedule were properly recorded at yearend in accordance with the agency’s policies and procedures.</p>               |                        |

|  |  |
|--|--|
| <p><b><u>Procedure 2</u></b></p> <p>In the event of nonreporting by trading partners, report those differences and indicate that the difference is due to nonreporting by the trading partner. Cooperation between IG offices of the trading partners is encouraged.</p> <p>Review items related to the balances identified by FMS in Step 1 of the CFO procedures recorded after yearend to determine if they were recorded in the proper year.</p>                           |  |
| <p><b><u>Procedure 3</u></b></p> <p>Identify and include copies of audit findings related to the transactions identified in Procedures 1 and 2, such as reasons for disclaimer and/or qualification, material weaknesses, reportable conditions, noncompliance with laws and regulations, and items cited in the management letter. Also identify and report auditor-proposed intragovernmental adjustments that were waived by the agency relating to these transactions.</p> |  |

Deliver the IG Agreed Upon Procedures Report on Closing Package Intragovernmental Activity and Balances to the agency's CFO, FMS, and GAO no later than January 16, 2007.

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